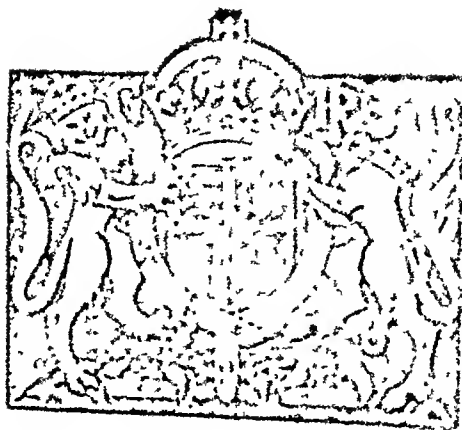


FINANCIAL REGULATIONS

FOR THE

ARMY IN INDIA

PART I.



CALCUTTA: GOVERNMENT OF INDIA
CENTRAL PUBLICATION BRANCH
1927

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LIST OF ABBREVIATIONS.

Acct. Genl.	Accountant General.
A. D.	Army Department.
A. D. M. S.	Assistant Director of Medical Services.
A. D. S. & T.	Assistant Director of Supply and Transport.
A. F.	Army Form.
Ar. G.	Auditor General.
A. G. India	Adjutant General in India.
A. H. Q.	Army Head Quarters.
A. M. S.	Assistant Military Secretary.
A. O. C.	Air Officer Commanding.
Appx.	Appendix.
A. R. D.	Army Remount Department.
A. R. I.	Army Regulations, India.
Bde.	Brigade.
Bde. Comdr.	Brigade Commander.
C. A. F. A.	Controller of Army Factory Accounts.
C-in-C.	Commander-in-Chief.
C. E.	Chief Engineer.
C. of G. S.	Chief of the General Staff.
C. M. A.	Controller of Military Accounts.
C. R. E.	Commanding Royal Engineer.
C. S. Regs.	Civil Service Regulations.
D. of A.	Director of Artillery.
D. A. D. S. & T.	Deputy Assistant Director of Supply and Transport.
Dept.	Department.
D. E. O. S.	Director of Equipment and Ordnance Stores.
D. F. A.	Deputy Financial Adviser, Military Finance.
D. G. I. M. S.	Director General, Indian Medical Service.
D. M. S. India	Director Medical Services in India.
D. D. M. S.	Deputy Director of Medical Services.
D. O. F. & M.	Director of Ordnance Factories and Manufacture.
D. R. I. M.	Director, Royal Indian Marine.
F. A.	Financial Adviser, Military Finance.
F. D.	Finance Department.
F. S. Regs.	Field Service Regulations.
G. E.	Garrison Engineer.
G. O. C.	General Officer Commanding.
Govt.	Government.
G. of I.	Government of India.
G. P. Notes	Government Promissory Notes.
H. E.	His Excellency.
Hd. Qrs.	Head Quarters.
I. A. F.	India Army Form.
I. A. S. O.	Indian Army Service Corps.
I. A. W.	Indian Articles of War.
I. H. Corps	Indian Hospital Corps.
I. M. S.	Indian Medical Service.
I. M. S. F. P. Fund	Indian Military Service Family Pension Fund.
I. M. W. O. Fund	Indian Military Widows' and Orphans' Fund.
I. M. D.	Indian Medical Department.
K. R.	King's Regulations.
L. P. C.	Last Pay Certificate.

M. A. Dept.	.	.	.	Military Accounts Department.
M. A. G.	.	.	.	Military Accountant General.
M. E. S.	.	.	.	Military Engineering Services.
M. G. S.	.	.	.	Master General of Supply
M. S.	.	.	.	Military Secretary.
N. C. O.	.	.	.	Non-commissioned Officer.
N. I. V.	.	.	.	Not in Ordnance Vocabulary.
O. C.	.	.	.	Officer Commanding.
%	.	.	.	Per cent.
Para.	.	.	.	Paragraph.
p. m.	.	.	.	Per mensem.
P. W. D.	.	.	.	Public Works Department.
P. W. F.	.	.	.	Public Works Form.
Q. M. G., India	.	.	.	Quartermaster General in India.
R. A.	.	.	.	Royal Artillery.
R. A. F.	.	.	.	Royal Air Force.
R. I. M.	.	.	.	Royal Indian Marine.
R. O.	.	.	.	Recruiting Officer.
R. T. R.	.	.	.	Remittance Transfer Receipt.
R. W.	.	.	.	Royal Warrant for pay and promotion.
S. of S.	.	.	.	Secretary of State for India.
Supdt.	.	.	.	Superintendent.
U. K.	.	.	.	United Kingdom.
U. L.	.	.	.	Unattached List.
Vol.	.	.	.	Volume.
W. O.	.	.	.	War Office.

DEFINITIONS.

Account District . . . Represents an area the accounts of which are dealt with by one and the same C. M. A.

The following are the Military Accounts Districts:—

- | | |
|--|--|
| 1. C. M. A., Rawalpindi District. (including Kohat District. | Under C. M. A., Northern Command who is also C. M. A., Rawalpindi District |
| 2. C. M. A., Lahore District. | |
| 3. C. M. A., Peshawar District. | |
| 4. C. M. A., Waziristan District, Lahore. | |
| 5. C. M. A., Baluchistan District. | Under C. M. A., Western Command who is also C. M. A., Baluchistan District. |
| 6. C. M. A., Sind-Rajputana District. | |
| 7. C. M. A., Central Provinces District. | |
| 8. C. M. A., Poona District. | Under C. M. A., Southern Command who is also C. M. A., Poona District. |
| 9. C. M. A., Bombay District. | |
| 10. C. M. A., Madras District. | Under C. M. A., Eastern Command who is also C. M. A., United Provinces District and Delhi Bde. |
| 11. C. M. A., United Provinces District and Delhi Bde. | |
| 12. C. M. A., Presidency and Assam District. | |
| 13. C. M. A., Allahabad Bde. | |
| 14. C. M. A., Burma District. | |

NOTE 1.—The R. A. F. Accounts of all India and the accounts of all Ordnance and Clothing Factories are under the control of Controller of Accounts, R. A. F. and C. A. F. A., respectively.

NOTE 2.—The C. M. A., Southern Command and Poona District, is also C. M. A., Aden Bde.

Audit Officer . . . Means the account and audit officer, whatever his official designation, in whose audit control a public servant is serving or for purposes of verification of service has served.

Brigade Commander . . . Includes the District Commander in the case of units and stations directly under District Headquarters.

Compensatory allowance . . . Means an allowance granted to meet personal expenditure necessitated by the special circumstances in which duty is performed. It includes travelling allowance.

Competent financial authority . . . Is the authority within whose financial powers, the amount at issue falls. In the case of Ordnance Factories, Medical Stores Depots, Grass Farms, Dairies, R. A. F. and Remount Depots, G. Os. C.-in-Chief, Commands, G. Os. C. Districts, Os. C. Independent Bdes. or stations are not competent financial authorities except in respect of excess stores required by or articles already in possession of units under their command. G. O. C.-in-Chief, Commands or G. O. C. an Independent District should be considered as the "next higher financial authority" over the Chief Ordnance Officers in respect of losses of public money or stores in Arsenals (including Ordnance Depots) and Clothing Depots. G. O. C., District (other than an Independent District), or an Independent Brigade Area or an O. C., Station, is not a competent financial authority in respect of these formations.

The "next higher competent financial authority" to a G. O. C.-in-Chief of a Command is the Army Department of the Government of India.

Controller of Military Accounts	.	.	.	Includes the Controller of Accounts, R. A. F. and C. A. F. A.
Emoluments	.	.	.	Mean the pay and allowances, staff or consolidated pay and all other items of personal remuneration drawn by an individual, but do not include syce and forage allowances if drawn as a separate item, office and contract allowances, and Presidency house rent.
Local Fund	.	.	.	Means a fund the revenue of which is derived from special sources and devoted to special objects, which is not utilized for general public purposes.
Local stores	.	.	.	Are articles of produce or manufacture as distinct from imported stores.
Ministerial appointment	.	.	.	Means an appointment held by an individual, whether gazetted or not, employed as a member of an office establishment.
Office contingencies	.	.	.	Include the cost of postage, telegrams, telephone charges, furniture, advertisements, office rent, books and periodicals, charges on account of hot weather establishments, liveries to office peons, repairs to furniture, ghari hire on duty connected with the office, and other similar petty charges.
Public funds	.	.	.	Include all funds financed entirely from public money and also (i) unissued pay and allowances, (ii) the estates of deceased men and deserters; also in the case of the British service (iii) the quartermaster's account, (iv) the military widows' fund and (v) the prison account.
Soldier	.	.	.	Includes warrant officer and non-commissioned officer.

The previous sanction of the S. of S. in Council is necessary—

(1) To the creation of any new or the abolition of any existing permanent post, or to the increase or reduction of the pay drawn by the incumbent of any permanent post, if the post, in either case, is one which would ordinarily be held by a member of one of the services named below or by an officer holding the King's Commission or to the increase or reduction of the cadre of any of those services, or of a service ordinarily filled by officers holding the King's Commission :—

- (i) Indian Civil Service.
- (ii) Indian Police Service.
- (iii) Indian Forest Service.
- (iv) Indian Educational Service.
- (v) Indian Agricultural Service.
- (vi) Indian Service of Engineers.
- (vii) Indian Veterinary Service.
- (viii) Indian Medical Service.
- (ix) Imperial Customs Service.
- (x) Indian Audit and Accounts Service (Civil and Military).
- (xi) Superintendents and Class I of the Survey of India Dept.
- (xii) Superior Staff of the Geological Survey of India Dept.
- (xiii) Superior Telegraph Branch of the Post and Telegraph Dept.
- (xiv) State Railway Engineering Service.
- (xv) Superior Staff of the Mint and Assay Depts.
- (xvi) Archaeological Dept.
- (xvii) Any other service so declared by the S. of S. in Council.

(2) To the creation of a permanent post on a maximum rate of pay exceeding Rs. 1,200 a month, or the increase of the maximum pay of a sanctioned permanent post to an amount exceeding Rs. 1,200 a month.

(3) To the creation of a temporary post on pay exceeding Rs. 4,000 a month, or the extension beyond a period of two years (or, in the case of a post for settlement operations of five years) of a temporary post or deputation on pay exceeding Rs. 1,200 a month.

(4) To the grant to any Govt. servant or to the family or other dependants of any deceased Govt. servant of an allowance, pension or gratuity, which is not admissible under rules made or for the time being in force under section 96-B of the Government of India Act or under Army Regulations, India, except in the following cases :—

- (a) compassionate gratuities to the families of Govt. servants left in indigent circumstances, subject to such annual limit as the S. of S. in Council may prescribe ; and
- (b) pensions or gratuities to Govt. servants wounded or otherwise injured while employed in Govt. service, or to the families of Govt. servants dying as the result of wounds or injuries sustained while employed in such service, granted in accordance with such rules as have been or may be laid down by the S. of S. in Council in this behalf.

(5) To any expenditure on a measure other than a M. E. S. project costing more than Rs. 5,00,000 (initial *plus* one year's recurring) and involving outlay chargeable to the Army or Marine estimates.

(6) (a) To any expenditure on the inception of a M. E. S. project which is estimated to cost, or forms part of a scheme which is estimated to cost more than Rs. 10,00,000.

(b) To any expenditure on a M. E. S. project in excess of the original sanctioned estimate, if :—

(i) the excess is more than 10 per cent. of the original sanctioned estimate, and the estimated cost of the project thereby becomes more than Rs. 10,00,000 ;

(ii) the original estimate has been sanctioned by the S. of S. and the excess is more than 10 per cent. of that estimate or more than Rs. 10,00,000.

(c) To any expenditure on a M. E. S. project, in excess of a revised or completion estimate sanctioned by the S. of S.

Provided that, for the purposes of clauses (b) (ii). and (c) of the rule, if any section, accounting for 5 per cent. or more of the estimated cost, of a project sanctioned by the S. of S. is abandoned, the estimated cost of the works in that section shall be excluded from the total sanctioned estimate of a project for the purpose of determining whether the S. of S.'s sanction is necessary.

(7) To any expenditure on the purchase of imported stores or stationery otherwise than in accordance with such rules as may be made in this behalf by the S. of S. in Council.

(8) To any expenditure, otherwise than in accordance with such rules as have been or may be laid down in this behalf by the S. of S. in Council, upon—

(a) the erection, alteration, furnishing or equipment of a church; or a grant-in-aid towards the erection, alteration, furnishing or equipment of a church not wholly constructed out of public funds ; or

(b) the provision of additions to the list of special saloon and inspection railway carriages reserved for the use of high officials ; or

(c) the staff, household and contract allowances, or the residences and furniture provided for the use of the Governor General ; or

(d) railways.

The foregoing rules do not apply to expenditure in time of war with a view to its prosecution. The G. of I. have full powers with regard to such expenditure, subject only to the general control of war operations which is exercised by the S. of S. for India in consultation with His Majesty's Govt., to the necessity of obtaining the sanction of the S. of S. in Council to really important special measures required to carry out those operations, where in the judgment of the G. of I. time permits a previous reference to him and to the obligation to keep him as fully informed as circumstances allow of their important actions.

3. Subject to any restrictions which the S. of S. in Council may by order impose upon the powers of the Governor-General in Council, and to the general rule that the amount of compensatory allowance should be so regulated that the allowance is not on the whole a source of profit to the recipient, the G. of I. may grant such allow-

ances to any Govt. servant under its control and may make rules prescribing their amounts and the conditions under which they may be drawn.

NOTE.—Compensatory allowance does not include the grant of a free passage to or from the U. K., which requires the general or special sanction of the S. of S. in Council; nor, for the purposes of this rule, does it include a sumptuary allowance.

4. In applying these rules Audit Officers may assume that all the provisions of the C. S. Regs., the Army Regulations, India, fundamental rules and any other authorised code have received the sanction of the S. of S. in Council in all cases in which that sanction is necessary. They may therefore admit,

Rules in Regulations and Codes sanctioned by the Secretary of State. without requiring the sanction of the S. of S. in Council, any pensions, acting allowances or other allowances which are admissible under the rules of those codes. Any allowances which are in excess of those admissible under those codes will require the sanction of the S. of S. if they come within the terms of para. 2, clauses (1) to (8) above.

NOTE.—The G. of I. may allow an officer holding an officiating appointment the salary he would be drawing in the regular line when the duties of the appointment and other circumstances of the case warrant such treatment.

5. Principal Staff Officers are responsible for the maintenance, and due submission to the Secretary, A. D., of history sheets for important measures

History sheet of important measures. in accordance with the following rules.

The Secretary, A. D., will submit to the India Office, in accordance with these rules, copies of the history sheets maintained for all important measures. The G. of I. will also submit to the S. of S., as soon after March in each year as possible, a report showing the more important and significant projects which have been carried through in the previous year, the progress made with them, and the projects of the same standard of importance they contemplate undertaking in the near future.

Rules.

I. History Sheets will, unless specific instructions are issued to the contrary, be maintained under the orders of the Principal Staff Officers concerned for all measures requiring the sanction of the S. of S. under the rules in para. 2 above.

II. If the maintenance of a history sheet for any measure requiring the Secretary of State's sanction is for any reason considered unnecessary, the fact and the reasons for it will be reported to the S. of S. and his orders obtained. In communicating to the Principal Staff Officers concerned the orders of the S. of S. on any scheme requiring his sanction, it will be definitely stated by the G. of I. whether a history sheet is, or is not, to be maintained.

III. History sheets in the same form will also be maintained for other measures not requiring the sanction of the S. of S. where the G. of I. so direct.

IV. (a) A history sheet is intended to provide a brief but complete narrative of the object of a measure and its progress from start to finish. It will start with a short account of the administrative objects and scope of the measure, and its probable cost. Thereafter the various initial stages in the history of the measure—the fact that sanction has been accorded with the number and date of the authorisation, the provision of funds in the budget or by re-appropriation, the actual inception of the measure, etc.—will be recorded as they occur.

A copy of the opening pages of the history sheet containing these preliminary entries will, as soon as they are complete, be sent by the Principal Staff Officer concerned to the Secretary, A. D., for submission, without a review to the India Office.

(b) Subsequently at convenient stages, and always when the progress of a full year has been ascertained, the narrative will be brought up to date by the addition of supplementary sheets, recording the progress of the measure, the expenditure incurred on it, the further funds allotted to it, any alteration in its scope, any sanctioned revision in its estimated cost with number and date of the sanction, and similar information until the measure is completed.

A copy of each supplementary sheet, as it is written up, will be sent by the Principal Staff Officer concerned to the Secretary, A. D., for transmission to the India Office.

(c) Separate accounts will be kept by the M. A. Dept. for—

(i) all military works projects, for which history sheets are maintained, and

(ii) such other measures, for which history sheets are maintained, as the G. of I. may prescribe at the time their inception is sanctioned.

NOTE.—To enable the M. A. Dept. to maintain separate accounts of such measures, the Cs. M. A. concerned will be informed by Principal Staff Officers, when such measures are sanctioned, that maintenance of separate accounts will be necessary. The M. A. G. will also be furnished by Principal Staff Officers with statements periodically, embodying these orders.

(d) (i) Where separate accounts are kept, the M. A. G. will intimate to the Principal Staff Officer concerned, as early as possible in each financial year, the expenditure incurred up to the close of the previous financial year; and this information, together with such information on the administrative side as will form an adequate record of the progress of the measure towards completion, will be entered in the history sheet.

(ii) Where separate accounts are not kept, Principal Staff Officers will take steps to secure the compilation of such administrative data as will provide an adequate and reliable record of the progress of the work each year.

(e) In submitting to the G. of I. proposals which require the S. of S.'s sanction, Principal Staff Officers will :—

(i) if they consider it unnecessary to maintain a history sheet, make a recommendation to this effect with a full explanation of their reasons for it; and

(ii) if, after consulting the M. A. G., they consider that separate accounts should be kept for a measure, not being a M. E. S. project, make a recommendation to that effect with a full explanation of their reasons for it.

V. Nothing in these rules applies to measures undertaken in time of war with a view to its prosecution.

6. The following rules define the powers of the A. D. and, except as provided for by rules I and II, every proposal for fresh expenditure shall receive

Powers of A. D. the concurrence of the F. A.

NOTE.—The term "fresh expenditure" means any expenditure which the budget cannot be held to cover. It does not apply to expenditure contemplated by regulations but requiring sanction of higher authority, or on account of services performed which has to be met periodically, or to arrears of pay and allowances, or to recurring payments which are recognized by regulations, or have been specially sanctioned by Government, and which must be paid as they become due, irrespective of budget provision.

I. Military expenditure may be sanctioned on the following conditions:—

- (a) The expenditure must be military or *quasi*-military and must not require the sanction of the S. of S.
- (b) Expenditure on the acquisition of land must not exceed Rs. 10,000 in any one case.
- (c) No new principle, or change of practice, which is likely to lead to expense, shall be introduced.
- (d) Revisions of establishments involving not more than Rs. 25,000 a year may be sanctioned, but no permanent post, of more than Rs. 500 p. m., shall be created or abolished, nor shall any addition be made to the pay of any post or of a Govt. servant, if the pay is thereby raised over Rs. 500 p. m.; nor shall any reduction be made in the pay of any post or of a Govt. servant if it exceeds Rs. 500 p. m. before the reduction.
- (e) The grant of deputation allowance not exceeding that admissible under C. S. Regs. for any specified period to a person already in the service of Govt., provided the salary and deputation allowance do not exceed Rs. 800 p. m., or for not more than two years if it exceeds that sum, but does not exceed Rs. 2,500 p. m., or for not more than six months if it exceeds Rs. 2,500 p. m. but does not exceed Rs. 4,000 p. m.
- (f) The creation of a temporary post for a specified period to be held by any person on a pay not exceeding Rs. 800 p. m., or for not more than two years if the pay exceeds that sum but does not exceed Rs. 2,500 p. m., or for not more than six months if the pay exceeds Rs. 2,500 but does not exceed Rs. 4,000 p. m. and the post is to be held by a person not already in the service of Govt.

NOTE.—The powers under (c) and (f) do not apply to field appointments other than ministerial field appointments.

- (g) The A. D. may sanction expenditure on contingencies, supplies and services and the purchase of articles for the public service, subject to the provisions of para. 16 and to any orders issued from time to time by the Governor General in Council.
- (h) In any individual case the A. D. may sanction recurring expenditure not exceeding Rs. 200 a year, or non-recurring expenditure not exceeding Rs. 1,000, on any object for which no scale or limit to its power of sanction is prescribed by any Act, rule, code or order if the following conditions are fulfilled—
 - (1) the sanction does not involve an express contravention of an existing rule or order of the Governor General in Council, and
 - (2) the expenditure is within the powers of sanction of the Governor-General in Council.
- (i) No rule or the standing order of the F. D. shall be contravened.

II. The A. D. exercises the power of a local government as defined in Appx. I, C. S. Regs., in respect of officers serving directly under it, and subject to the proviso that so far as Article 918 *ibid* is concerned the pensions sanctioned are chargeable to the Military Estimates.

III. The A. D. cannot sanction any pension in excess of the amount admissible under the rule affecting a title to pension.

Pension or gratuity which may, under regulation, be granted to the followers by special award of the G. of I. may be sanctioned by the A. D., provided the prescribed conditions have been fulfilled, and that the amount does not exceed in the case of an exemplary or meritorious service pension or gratuity the rates prescribed in Pay and Allowance Regs., Part II or for an injury or family pension or gratuity a pension of Rs. 3-8-0 per month or gratuity of 15 months' pay.

IV. The A. D. cannot sanction advances or loans not authorised by rule.

V. No order involving abandonment of revenue for which credit has been taken in the budget, or expenditure which has not been provided for in the budget, or which though provided for has not been duly sanctioned, shall be issued without the concurrence of the F. A. save as provided for by rules (I) and (II), and in cases which, in the opinion of the Governor General, require secrecy or despatch. In such cases every order so issued shall have the written sanction of the Governor General and be at once communicated to the F. A. (see para. 26).

7. H. E. the C-in-C. is empowered to sanction any expenditure under the heads Army and M. E. S., which it would be within the powers of the G. of I. to sanction, subject only to the following conditions:—

- (i) That the sanction relates to a single payment and does not cover any recurring charge ;
- (ii) That no payment is made to any Govt. servant of any remuneration or allowance to which he is not entitled under the ordinary rules ;
- (iii) That the sanction does not involve an express contravention of any existing rule contained in the authorised codes of or rules issued by the G. of I. and that it is not given for services or individual projects on which the G. of I. have previously definitely refused to incur expenditure.
- (iv) That the aggregate amount sanctioned during a financial year does not exceed the limit of Rs. 50,000.

NOTE.—H. E. the C-in-C.'s sanction to any expenditure under his financial powers will be conveyed under the signature of the A. G., India.

8. I. In order to diminish references to superior authority and to decentralise the sanctioning of military expenditure, the undermentioned officers are empowered to sanction expenditure on any of the objects enumerated in para. 9 up to the limits given below :—

	Rs.
(i) G. O. C. in Chief of Command	15,000
(ii) G. O. C. District, Director of Farms, Director of Contracts† and D. O. F. and M.	5,000
(iii) O. C. an Independent Bdc., D. of A. Engineer-in-Chief, D. G., I. M. S. (for Medical Store Depots); Director of Remounts, A. O. C., R. A. F. in India, D. E. O. S.	2,500

* In respect of Grass and Dairy Farms only.

† Only in respect of the objects enumerated in paras. 9 I(i) and (ii) and II.

	Rs.
(iv) O. C. a Bde., other than those included in (iii) ; G. O. C. Secunderabad §	1,000
(v) I. A. S. C. Officer on special duty in Kashmir	500
(vi) Supdt. Ordnance Factory ; Chief Ordnance Officer ; Ordnance Officer, Clothing Depot, Madras ; Assistant Director of Farms† ; Inspector of Lethal Weapons ; Chief Inspector of Stores and Clothing ; Proof and Experimental officer and Chemical Inspector, Indian Ordnance Department	400
(vii) O. C. a station¶ ; Supdt. A. R. D., Medical Store-keeper ; Commandant, Indian Staff College ; Commandant, Prince of Wales College, Dehra Dun ; Commandant, Equitation School ; Commandant, Small Arms School (India) ; Commandant, Machine Gun School ; Commandant, Central Flying School ; O. C. Air Craft Park, R. A. F. ; O. C. a Wing R. A. F. ; A. D. S. & T. of a District ; Embarkation Commandants, Bombay and Karachi ; and O. C. a Supply Depot Company	200
(viii) O. C. a Unit (including a hospital, Indian Territorial Force Unit, Auxiliary Force Unit and a Convalescent Section) ; O. C. Reserve Centre ; C. R. E. ; D. D. M. S., A. D. M. S., D. A. D. M. S. (Mob.) of a district, Senior Medical Officer, I. M. S., of a station ; R. O. for Gurkhas at Gorakhpur ; Officers (ordnance or departmental) in charge of Depots ; Assistant Inspectors with the exception of the Assistant Inspector in charge of General Stores (Ordnance Dept.) ; Officer in-charge, Fort Armament, Madras ; Station Supply Officers ; D. A. D. S. & T. of an Independent Brigade ; Principal, Lawrence Royal Mily. School, Sanawar ; Officer-in-charge Supply Depot Section away from Company Hd. Qrs. ; Brigade Supply Officers	20

NOTE 1.—O. C. Supply Depot or Supply Depot Company may incur contingent expenditure of an authorised character up to Rs. 20 or Rs. 200 a month respectively. Expenditure in excess of the amounts requires ratification by countersignature of the O. C. Bde. or Ind. Bde., or the G. O. C. the district or G. O. C. in Chief of the Command as the case may be, their powers being limited to the amounts noted above against them. Any expenditure over Rs. 15,000 a month requires the sanction of the G. of I.

When Supply Depot Companies are administered direct by A. H. Q. the powers of G. O. C. in Chief will be exercised by the Q. M. G., India.

An A. D. S. & T. may also sanction monthly contingent bills up to Rs. 500 provided that no single item exceeds Rs. 200.

NOTE 2.—Chief Ordnance Officers and Supdts. of Ordnance Factories are competent to sanction purchases of local stores up to a limit of Rs. 400 for any one article or any number of similar articles purchased at the same time.

NOTE 3.—G. Os. C. Districts are empowered to write off under their financial powers expenditure beyond the amount authorised under para. 185, Pay and Allowance Regs., Part II, when such excesses are caused by the enhanced rate of stationery charged by the Government Stationery Office.

NOTE 4.—Supdts. of Ordnance Factories, Inspectors of Lethal Weapons and Chief Inspector of Stores and Clothing may sanction the entertainment of the following establishment :—

- (i) Workmen—including artificers and labourers, properly so called, to the extent necessary to carry out duly authorised manufacture or inspection work, provided the pay does not exceed Rs. 5 per diem in any case. [The D. O. F. and M. is empowered to sanction the employment of such men in Ordnance Factories on pay not exceeding Rs. 7 per diem.]

† Except in the case of temporary establishments other than clerical, in which sanction may be accorded without limit of period up to Rs. 25 per month in the case of Europeans and Rs. 30 per month in the case of Indians.

§ In respect of units stationed at Secunderabad, Trimulgherry and Bolarum.

¶ Powers of O. C. Station are to be exercised only by those officers shown as Station Commanders in paragraph 11, P. and A. Regs., Part I.

- (ii) Temporary supervising establishment—Temporary supervisors, when necessary in the interests of efficiency or economy on pay not exceeding Rs. 150 and for periods not exceeding six months in the case of Ordnance Factories and one year in the case of the Inspection Section in each case. [The D. O. F. and M. is empowered to sanction the employment of such men in Ordnance Factories on pay not exceeding Rs. 210 p. m. for periods not exceeding one year in each case.] All temporary supervisory establishments serving on the 31st March of any year (in the case of Ordnance Factories, only those engaged for more than six months) will be regarded as technically discharged on that date. Their re-engagement as necessary (having regard to the programme of manufacture and inspection for the ensuing financial year) should be arranged for in accordance with these rules.
- (iii) Temporary clerical and menial establishments in Ordnance Factories cannot be sanctioned under this note; but the D. O. F. and M. can sanction such establishments (including draughtsmen and tracers) on pay not exceeding Rs. 250 p. m. and for a period not exceeding one year; all such temporary establishments serving on the 31st March of any year, sanctioned for more than six months, will be regarded as technically discharged on that date, and may be reappointed by the D. O. F. and M., under these powers, if necessary, having regard to the manufacture programme for the ensuing financial year. Inspectors of Lethal Weapons and Chief Inspector of Stores and Clothing may sanction the employment of menials, for periods up to one year in each case, on pay not exceeding the rates of pay drawn by similar classes of men employed under the Local Government. Such menials serving on the 31st March of any year will be regarded as technically discharged, and their re-engagement will be arranged for, having regard to the programme of manufacture and inspection for the ensuing financial year.

In sanctioning the establishments referred to above Supdts., Inspectors, the Chief Inspector and the D. O. F. & M. must satisfy themselves by reference to the financial officers that budget provision exists to cover the expenditure involved.

NOTE 5.—Chief Ordnance Officers and Ordnance Officers in charge of Ordnance and Clothing Depôts may sanction the following establishment :—

- (i) Workmen, *i.e.*, artificers and labourers—properly so called—to the extent necessary to carry out duly authorised manufacture or repair orders or other work in connection with storage, inspection, loading and unloading of stores, etc., provided the pay does not exceed Rs. 5 per diem in any case.
- (ii) Men on work of a clerical nature, when necessary in the interests of efficiency or economy, up to a period of one year in each case, provided that the initial pay does not exceed Rs. 40 p. m. in each case, and that the pay of such personnel will in no case rise to more than Rs. 80 p. m. All such establishments engaged for more than 6 months, who may be serving on the 31st March of any year, will be regarded as technically discharged on that date; their re-engagement as necessary should be arranged for in accordance with these orders.
- (iii) Menials, subject to the rules in clause (ii), and further provided that the rates of pay in their case must not exceed those drawn by similar classes of men employed under the local Government.

In sanctioning the establishments referred to above Chief Ordnance Officers and Ordnance Officers in Charge of Ordnance and Clothing Depôts must satisfy themselves by reference to the C. M. A. concerned that budget provision exists to cover the expenditure involved.

NOTE 6.—Os. C., Fort Sandeman, Murgha and Loralai exercise the powers of an O. C. Station. O. C. Harnai exercises financial powers under this rule up to Rs. 100.

NOTE 7.—Issues of stores in excess of authorised scales require the sanction of the next higher financial authority.

NOTE 8.—For financial powers regarding Works expenditure, see Regulations for the M.E.S. India.

NOTE 9.—Copies of all sanctions given by Directors at A. H. Q. in exercise of their power will be sent to the F. A. for scrutiny.

II. No sanction may be given under these rules which will involve expenditure from the budget grant of any future year except in respect of the items provided for in para. 9 I (ii) and in Notes 4 and 5 to clause I above and as provided for in Regulations for the M. E. S. India. The powers extend to each sanction whether against Army or M. E. S. funds, but no amount which requires the sanction of a superior financial authority shall be sanctioned by an inferior authority in instalments.

Exception.—As an exception to the general rule above in regard to recurring expenditure G. Os. C. in Chief of Commands, G. Os. C. Districts, Os. C. Independent Brigades are empowered to sanction petty items of recurring expenditure up to an aggregate annual limit of Rs. 2,000 and in any individual case up to a limit of Rs. 200 per annum subject to provisions of paras. 9 and 19 below where these are applicable.

NOTE.—The expression “involve expenditure from the budget grant of any future year” is not intended to include petty incidental charges on materials or labour which could be purchased or paid for from an officer's contingent grant without any special sanction.

III. (a) These powers are personal and cannot be delegated to any subordinate officer. They are further subject to all the restrictions that apply to the powers of the A. D. (see para. 6).

NOTE 1.—Subject to the prior sanction of a G. O. C. being obtained and on the understanding that the standing orders as regards delegation of personal financial powers to subordinate officers are not contravened in any way and that the sole responsibility rests always with the G. O. C. the signature of a staff officer who signs ‘for’ a G. O. C. may be accepted.

NOTE 2.—Claims for minor allowances which should ordinarily be countersigned by G. O. C. district may be countersigned “for G. O. C. district” by a Brigade Commander or a staff officer empowered to sign for him provided the conditions in the note above are fulfilled.

(b) In the case of an officer having financial powers being on privilege leave, the financial responsibility will rest with the *locum tenens* who should for the time being exercise the full powers of the absentee.

(c) When an officer is absent on tour he may permit another officer to sign letters on his behalf in token of the fact that the orders to which the subordinate officer's signature is attached have been authorised by himself. An audit officer will accept the subordinate officer's signature as implying that the orders have been approved by the superior officer if the signing officer signs “for absent on tour.”

The officer possessing financial powers is personally and unreservedly responsible for any orders purporting to be issued in the exercise of those powers, whether the letters in which the orders are stated is signed by himself or by an officer subordinate to him.

Objects to which powers are applicable. 9. I. The following are the objects on which expenditure may be sanctioned under these rules :—

- (i) Monthly contingent expenditure on account of any workshop, butchery, bakery, store depôt, hospital, grass or dairy farm or remount depôt.
- (ii) Temporary establishments, or labour in excess of fixed scales.
- (iii) Manufacture or issue of equipment or other articles for experimental purposes, rewards for the conviction of incendiaries, or the recovery of stray cattle.

II. Nothing in these rules shall be held to authorise an officer possessing the financial powers defined in para. 8—

A.—With respect to temporary establishments or labour in excess of fixed scale.

- (i) To sanction a temporary increase to the clerical establishment of his own office or that of any member of his staff. Such temporary increases require the sanction of the next higher competent financial authority.

- (ii) To sanction temporary establishment, required for more than six months. This requires the sanction of the next higher competent financial authority. In the case of temporary establishment, which has to be retained for more than two years or of a temporary post on more than Rs. 250 p. m., the sanction of the G. of I. is required.

NOTE.—For exception to this rule see Notes 4 and 5 para. 8 and Regulations for the M. E. S. India.

B.—General—

- (i) To sanction expenditure in excess of fixed annual allotments, *e.g.*, a G. O. C. in Chief, Command, may not sanction an increase to his own tour grant.
- (ii) To sanction expenditure which is liable to establish a new rule or practice involving further expenditure in the future, *e.g.*, admit unauthorised persons to treatment in a military hospital, transfer an office from the plains to the hills.
- (iii) To sanction an advance or loan not authorised by rule.
- (iv) To authorise the payment to Govt. servants of any remuneration or allowance to which they are not entitled under ordinary rules.
- (v) To sanction the provision of new kinds and patterns of furniture.

NOTE 1.—For powers to write off losses, overpayments, etc., see paras. 13 and 64.

NOTE 2.—For powers to sanction pensions see Appx. I. These powers are subject to the condition that they will be exercised in such cases and to such extent as the audit officer concerned may certify to be admissible and within their powers of disposal, and that no pension may be sanctioned in excess of the amount admissible under rule and no rule affecting a title to pension may be relaxed.

10. A G. O. C-in-Chief, Command, a G. O. C. District or an O. C. an Independent Bde. may also sanction, up to the limit of powers conferred on them by para. 8 *ante*, expenditure not falling Further powers of G. O. C-in-Chief and G. O. C. district or independent Bde. within the categories enumerated in para. 9 I above, and not precisely covered by regulations, subject to the condition that the expenditure must be a reasonable Army charge, which, in their opinion, is likely to receive the sanction of the G. of I. if referred thereto, and which does not require the sanction of the S. of S.

NOTE.—Under the powers conferred by this rule a G. O. C. District or O. C. Independent Bde. may grant to an Indian rank or public follower free passage to his home by rail, river and sea, when he is discharged unfit from the service on account of disability caused by his own imprudence.

11. Whenever grain compensation allowance is sanctioned by a local Govt. for the establishments subordinate to it, G. Os. C-in-Chief Commands, Grain compensation allowance— G. Os. C. Districts, G. O. C. Aden Bde. or Colonel Commandants of Independent Bde. Areas may Sanction of— sanction grain compensation allowance at similar rates, and under the same conditions, as are imposed by the local Govt. in the case of establishments subordinate to it, to the same class of establishments under their administrative control, who are on fixed (as opposed to *nerrick*) rates of pay and who do not receive free rations or an allowance in lieu. The allowance will be sanctioned on the advice of the C. M. A. concerned, provided funds are available.

12. The following officers may authorise the disposal of obsolete and surplus stores other than those on M. E. S. charge provided that the value does not in each case exceed the limits specified below :—

	Obsolete stores.	Surplus stores.
Q. M. G., India	10,000	2,500
D. O. F. and M.		
D. G. I. M. S.		
G. O. C. District		
Other Officers		
	Within the limits of their financial powers under para. 8.	

NOTE 1(a) —“Obsolete Stores” are those which have been withdrawn under the orders of Govt. from equipment and which cannot be issued to any service or utilised any longer in manufacture.

(b) “Surplus stores” are stores liable to deteriorate and surplus to the requirements of current equipment or manufacture and which cannot be utilised by any Govt. Dept.

NOTE 2.—In the case of food stuffs the Q. M. G. India has full powers regarding the disposal of surplus stocks, subject to the condition that whenever sales are contemplated on such a scale as possibly to interfere with the ordinary markets previous sanction of the G. of I. will be obtained.

13. Losses of public money and stores (arising from any cause other than fair wear and tear, whether the stores are actually deficient or are still on charge but so deteriorated or damaged as to call for condemnation or repair) will be dealt with as follows :—

(a) Whenever any public money or stores are lost, destroyed, found to be deficient through wastage or otherwise or damaged by fire or otherwise, the officer, in whose charge they are, will investigate the cause of the loss and the amount involved.

NOTE.—When stores are lost in transit the necessary investigation and action to have the loss written off will be taken by the consignee. If the value of such losses is recoverable from the carrying company, the consignee will send to the C. M. A. a memorandum giving full particulars of the loss together with a copy of the communication in which the carrying company acknowledges liability for the same. All necessary action to effect recovery will be taken by the C. M. A.

(b) Losses of stores will, when the loss is not due to theft, fraud or culpable neglect, be investigated by the superior officer of the individual or corps immediately responsible for the loss who may, if the value of the loss does not exceed his financial powers under para. 8 above, allow the responsible individual or corps to make good the loss, in whole or in part, or write off the loss; if the loss is beyond his financial powers he will refer it to competent financial authority, expressing his opinion whether any person or persons may be allowed to make good the loss.

(c) All losses of public money arising from any cause and losses of stores (except losses in Supply Station Supply Depôt) due to theft, fraud or culpable neglect, or other causes, when the value exceeds the financial powers of an authority below the Bde. Comdr. (or in the case of departments below the prescribed

authority*) must be reported to the Bde. Comdr. (or in the case of departments to the prescribed authority*). He may, in the case of stores lost from causes other than theft, fraud or culpable neglect, if the explanation submitted is satisfactory in all respects, authorise the write off of the loss if within the pecuniary limit of his general financial powers as prescribed in para. 8 or otherwise refer it to competent financial authority through the audit officer concerned. In the case of losses of whatever value due to theft, fraud or culpable neglect in the

Supply
Station Supply Depôts the matter should invariably be reported to the G. O. C. in Chief of the Command through the A. D. S. & T. of the District. and the G. O. C. of the District
D. A. D. S. & T. of the Bde. Independent Bde.

- (d) (i) The Bde. Comdr. or other prescribed authority* will arrange for the assembly of a Court of Enquiry to investigate all reported losses of public money and losses of stores due to theft, fraud or culpable neglect or from other causes, when the circumstances appear, in any way, to demand special investigation. In the case of ordnance stores damaged or rendered unserviceable through supposed neglect on the part of a unit, the Court will be constituted as laid down in Regulations for the Army in India. In other cases requiring technical assistance an ordnance officer or an Inspector of Lethal Weapons will, if possible, be a member.

NOTE 1.—In the cases of losses in Supply Depôts of the Indian Army Service Corps the matter will be reported immediately to the O. C. Station, requesting that a Board of Officers be assembled to investigate the loss. The O. C. Station will decide whether a Board of Officers is necessary or not at that stage.

NOTE 2.—If an audit officer is not satisfied with the composition of a Court of Enquiry the matter will be brought to the notice of the G. O. C. the District.

- (ii) If it is decided that the loss is not due to theft, fraud or culpable neglect, it may be written off by the competent financial authority who, in the case of losses of public money will be only those officers specified in clauses (i), (ii) and (iii) of paragraph 8 and their powers, for this purpose will be limited as shown in clause (b) below ; any loss in excess of their respective limits being reported for the orders of higher financial authority. If, however, there are unsatisfactory circumstances connected with the loss, the responsible individual or corps may be allowed to make good the loss in whole or in part as may be necessary ; or disciplinary, or other action, as the case may demand, may be taken against the responsible individual. A Court Martial will be convened for the trial of any individual or individuals responsible for any loss due to theft, fraud or culpable neglect.

The financial powers of officers in dealing with losses are as follows :—

(a) LOSSES OF STORES NOT DUE TO THEFT, FRAUD OR CULPABLE NEGLECT.

Officers enumerated in paragraph 8 I.

	To the extent of the financial limit, laid down.
	Rs.
Military Adviser-in-Chief, Indian State Forces	1,000
Military Adviser, Indian State Forces	20
Officer in Charge, Central Mechanical Transport Stores Depot, Rawalpindi	500

(b) LOSSES OF PUBLIC MONEY NOT DUE TO THEFT, FRAUD OR CULPABLE NEGLECT.

Officers enumerated in paragraph 8 I, clause (i)	5,000
Officers enumerated in clause (ii), except Director of Contracts	1,000
Officers enumerated in clause (iii)	500
Others	No powers.

(c) LOSSES OF STORES OR PUBLIC MONEY DUE TO THEFT, FRAUD OR CULPABLE NEGLECT.

(Subject to the proviso in Note III below.)

	Rs.
G. O. C.-in-C., Command	5,000
G. O. C., District; D. O. F. & M.; Director of Farms	1,000
Officer Commanding, Independent Brigade Area	500
O. C. Brigade	No powers.

(d) IRRECOVERABLE DEBTS OF UNITS DISBANDED IN ACCORDANCE WITH DEMOBILIZATION ORDERS, IRRESPECTIVE OF WHETHER SUCH DEBTS WERE DUE TO THEFT, FRAUD OR CULPABLE NEGLECT, OR NOT.

(Subject to the proviso in Note III below.)

	Rs.
G. O. C.-in-C., Command	10,000
G. O. C., District	5,000
O. C., Independent Brigade Area	2,500
O. C., Brigade	No powers.

NOTE I.—Brigade Commanders may exercise financial powers up to a limit of Rs. 500 for the purpose of writing off irrecoverable advances to Indian ranks who have become casualties.

NOTE II.—The powers of District (except Burma District) and Independent Brigade Area Commanders, as laid down in clause (d) (ii) (c), do not apply to losses in Supply Station Supply Depôts, Arsenals, Ordnance and Clothing Depôts and Ordnance Factories.

NOTE III.—The powers referred to in clauses (d) (ii) (c) and (d) are subject to the proviso that the loss does not disclose (a) a defect of system, the amendment of which requires the orders of higher authority, or (b) culpability on the part of an individual which requires action on the part of higher authority. Such cases will be referred to the G. of I. through the audit officer concerned.

NOTE IV.—When Supply Depôts are administered directly by A. H. Q., the powers of G. O. C.-in-C., Commands and G. O. C. Districts laid down in clauses (d) (i) and (ii) will be exercised by the Q. M. G. in India.

NOTE V.—A write off under clause (d) (ii) (c) will not be admitted in audit until a decision has been arrived at with regard to any disciplinary action which may be under consideration.

NOTE VI.—Irrecoverable personal advances and overpayments on account of pay and allowances made to individuals no longer in Government service will be disposed of under the terms of clause (d) (ii), but in their case the assembly of Courts of Enquiry to investigate will not be necessary.

NOTE VII.—The term "Public Money" as used in the above paragraph, includes irrecoverable claims of every description, such as, for example, the value of stores issued to contractors which, from any cause, there has been failure to recover, or the value of issues on payment to units or individuals, the recovery of which would entail considerable hardship or present special difficulty. It does not include over-payments on account of pay and allowances made to individuals still in Government service, the procedure regarding which is laid down in paragraph 63.

* Ordnance and Clothing Factory and The D. O. F. and M. or D. of A. as the case may require.

Arsenals, Ordnance and Clothing Depot The G. O. C. in Chief of Command or G. O. C. Independent District.

Medical Store Depôts The D. G., I. M. S.

R. A. F. The A. O. C., R. A. F. in India.

Supply Depôts O. C. Station.

Grass and Dairy Farms The Director of Farms.

(e) The result of the special investigation made in respect of any loss due to fraud, etc., errors, or neglect of rules will be briefly reported by the Brigade Commander or, in the case of Departments, by the prescribed authority, to the C. M. A., concerned. Petty defalcations or misappropriation and ordinary thefts need not be reported.

(f) When any Govt. property is damaged but not actually deficient it will be surveyed and condemned if necessary, and the loss resulting will be written off by the competent financial authority. The cost of making good any loss or damage, other than that due to fair wear and tear, to public property, will be assessed by the dept. of supply and it will rest with the competent financial authority to decide with the aid of Station Board, if necessary, the degree of liability attaching to the corps or individual concerned.

(g) When on taking stock, stores are found surplus or deficient the surpluses will be at once credited to Govt. and the deficiencies will be dealt with in accordance with the foregoing rules under the orders of the competent financial authority.

(h) In cases of loss of public money on field service the following powers are granted to the G. O. C. a Field Force :—

	Rs.
I. (a) Cash lost by fraud, suspected fraud or gross carelessness	Nil
(b) Loss of cash by theft or arson, proved or presumptive	300
II. Cash lost otherwise than by theft, fraud or gross carelessness including over-issue † through an excusable misunderstanding of regulations or when the recovery would entail considerable hardship or present special difficulty	1,500
III. Debtor balances on non-effective soldiers' accounts.	150

(i) The monetary limits specified in the foregoing clauses refer to each separate case of loss and it is not permissible to sub-divide a case of loss with the object of bringing the amount within the financial powers of the authority dealing with it. In certain instances losses which may have occurred over a period of time are treated as one transaction, e.g. losses of different categories of stores discovered at one stock taking.

(j) In every case of actual loss the value of the loss must be certified by the audit officer concerned who will also state whether in his opinion any breach of account rule has contributed to the loss.

14. The rules in the foregoing para. do not apply to unavoidable losses which may occur in manufacturing or building operations, nor to losses on

Exceptions to general M. E. S. stock unless the cause of loss is such as to rules regarding losses, etc. necessitate inquiry.

NOTE.—Wastage up to 1 per cent. on crushing grain in Govt. stock will be treated as unavoidable loss under this para. But audit officers should check and bring to notice any tendency to treat the maximum loss of one per cent. as a normal one. Wastage in excess of 1 per cent. will be dealt with under the rules in para. 13.

Powers under Civil Service Regulations. 15. The following officers exercise the powers or part of the powers of a local Govt. under the C. S. Regs.:—

† Overissue to individuals of personal allowances in kind will be treated in the same way as overissues of cash.

Officers.	Powers.
H. E. C-in-C.	Power under Article 152 C. S. Regs. in respect of Indian Officers appointed Extra Assistant Cantonment Magistrates.
G. O. C. in Chief, Command	Full powers in respect of individuals under their orders who are not appointed directly by the G. of I. The G. Os. C.-in-chief of Commands, the G. Os. C. Burma District and Aden Bde. also exercise powers as regards all individuals serving in the M. E. S. under their orders under the following Articles of the C. S. Regs :—1000, (subject to a limit of 2 horses and 25 maunds of camp equipment in each case) 1041, 1054(a), 1056, 1059, 1061(a), 1081, 1084, 1085, 1097(b), 1100, 1114, 1115, 1116 Note, 1117, 1159, 1161(b) and also under Article 459 in respect of all subordinates of the M. E. S., serving under them. 4
G. O. C. District	
G. O. C. Independent Bde.	
D. O. F. and M.	
D. of A.	
L. E. O. S.	Powers under Articles 144 and 459 in respect of non-gazetted subordinates of their respective offices and also in respect of all those employed in establishments under their control.
C. of G. S.	
A. G. India	
Q. M. G. India	
D. M. S. India	
M. S. to C-in-C.	
A. O. C., R.A.F. in India	
M. A. G.	Power under Article 459 in respect of non-gazetted subordinates employed in establishments under his control.
C. E. of Command	Powers under Articles 57, 89, 147, 177, 178(b), 236, 253, 254, 321(a), 514(a), 520 (iii), 763, 1083 and 1085 in respect of (a) sub-overseers, (b) clerks, (c) draftsmen, (d) store-keepers, (e) artificers and (f) menials under his control.

NOTE.—C. Es. of Commands are deemed to be Heads of Depts. under the C. S. Regs. in respect of such matters as relate to the establishments referred to above.

Purchase of stores— 16. The following rules are prescribed for the
rules regarding, and powers purchase of stores.
of sanction.

NOTE.—The rules regarding purchase in India of imported articles do not apply to food stuffs.

RULE 1.—All articles which are produced in India in the form of raw material, or are manufactured in India from materials produced in India should, in preference to articles not manufactured in India or wholly or partly manufactured in India from imported materials, be purchased locally, provided that the quality is sufficiently good for the purpose, and the price reasonable.

NOTE.—Although a strict comparison of prices is not enjoined by this rule, it is essential in the interests of economy that the purchasing officer should take into consideration, so far as may be possible, the price at which articles of similar quality not manufactured or produced in India can be purchased at the time.

RULE 2.—Articles wholly or partly manufactured in India from imported materials should also be purchased in India in preference to articles not manufactured in India, provided that the quality is sufficiently good and the price not unfavourable.

RULE 3.—Articles which are not manufactured in India should be obtained by indent upon the Store Dept., London, (see paras 74-76 and 80-81) except in the following cases :—

- (a) When the articles are already in India at the time of order or are already on their way out and their price and quality are not unfavourable as compared with those at which similar articles could be obtained through the Store Dept., London, and the cost of the supply does not exceed the limits prescribed in Rule 11. When the total value of the articles required is trifling it is generally desirable to purchase them locally.
- (b) In the case of important construction works let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contracting firm, subject to the following conditions :—
 - (i) That the firm is approved by the Chief Controller of Stores, Indian Stores Dept. and is included in the list of firms so approved.

- (ii) That the materials are subject to the current specifications and tests prescribed by the G. of I.
- (c) Plant and machinery and component parts thereof may be purchased from branches* established in India of manufacturing firms borne on the list of the Chief Controller of Stores, Indian Stores Dept., provided that the following conditions are observed :—
- (i) That the purchase is made by the Chief Controller of Stores, Indian Stores Dept., or by a highly qualified engineer directly responsible to the G. of I. for the order so placed.
- (ii) That the plant and machinery are of standard patterns such as are ordinarily manufactured by the firm, and have actually been so manufactured.
- (iii) That the branch firm entertains a staff of expert mechanics capable, when so required, of erecting and repairing the plant and machinery which it supplies.
- (iv) That the actual price of the articles (exclusive of any expenditure representing cost of erection) is as low as that at which articles of the same make can be supplied by the Store Dept., London.
- (v) That when test or inspection of the plant or machinery during manufacture or before shipment is necessary or desirable arrangements are made for such test and inspection to be carried out by the India Store Dept., London.

NOTE 1.—It should clearly be understood by indenting officers that this rule is subject to the preference which should be given under Rules 1 and 2 to articles of Indian manufacture.

NOTE 2.—Applications for inclusion in the lists mentioned in this rule should be made to the Chief Controller, Indian Stores Dept., direct by the firm with a full statement of the reasons which in its opinion justify such inclusion.

NOTE 3.—In the case of all departmental purchases, a quarterly report will be made on I. A. F. A. 719 (A-671 in the case of the M. E. S.) to the head of the dept. concerned, who will maintain a register of all such purchases for his own information and for submission to the G. of I. whenever called for.

RULE 4.—The following articles, whether manufactured or produced in India or not, should be purchased in India, provided that they comply with the current specifications, are of the requisite quality and can be obtained at a not unfavourable price :—

- (a) Those of a perishable nature, (b) explosives, (c) block tin, (d) wines and spirits and bottled beer for the use of Govt. hospitals in India, (e) kerosine oil (f) plant and materials for electric installations intended to take current from existing centres; and small electrical power and lighting plants of not more than 25 kilowatt capacity, which involve the provision of generators and cables for distribution, provided they comply with the current specifications and tests prescribed by the G. of I., (g) Australian timber, (h) Australian copper, (i) Italian marble, (j) British Columbian timber, (k) plant and materials for small gas installations, the cost of which does not exceed Rs. 15,000, (l) cheap articles of common use required in small quantities only, (m) African and Australian coal, (n) lubricating and fuel oil, and (o) such other classes of articles that can be obtained more economically in the local market or that cannot conveniently be purchased through the agency of the India Store Dept., London, as may from time to time be prescribed by the G. of I.

RULE 5.—In cases of emergency, or when serious inconvenience to the public service would be caused by waiting to obtain an article from England through the India Store Dept., London, or when, owing to the greater promptitude of supply, an economy can be effected by purchasing in India articles which, under the foregoing rules, should be obtained through that dept. the purchase may be made in India, subject to the limits prescribed in Rule 11, provided that the articles are in India at the time of order or are already on their way out. In such cases, if the value of the articles exceeds Rs. 1,500, the sanctioning officer should place on record the reasons which make the local purchase desirable. This record shall be available for the inspection of the Examiner of Accounts or the supervising officer, when required.

NOTE.—Note 3 to Rule 3 applies to purchases under this rule.

RULE 6.—Nothing in the rules is to be deemed to prohibit the purchase of stores by one dept. or railway from another.

RULE 7.—All articles, which, under the foregoing rules, are not to be bought in India, should be obtained by indent on the India Store Dept., London (see paras. 74 *et seq.*)

* Branches may be held to cover approved technical agents of manufacturers who do not merely act as selling agents but are also in a position to render the same kind of technical assistance in India as actual branches of the firms.

except those the purchase of which outside India is specially authorised by these rules. Such purchase is at present permissible in the case of the following articles :—

- (i) Seeds; (ii) cinchona bark; (iii) articles for experimental or research purposes required by officers approved by the G. of I. from time to time; (iv) excise instruments and apparatus required by Excise depts. for experimental or research purposes; (v) china, glass, cutlery, plate, crockery and perishable fabrics including linen for residences which are furnished by Govt.; (vi) Australian timber; (vii) British Columbian timber; (viii) such articles as supdts. of vaccine depots may require for the preparation of vaccine lymph (*e.g.*, lanoline and glycerine); (ix) chemicals and scientific instruments which do not require careful inspection and testing, or which are of standard description usually quoted by well known firms, provided that the articles cannot be procured from the Medical Store Depots; (x) articles required for Viceregal residences in special and urgent cases.

NOTE 1.—The following officers have been approved by the G. of I. for purposes of clause (iii) :—

- (a) Master General of Supply; (b) D. O. F. and M.; (c) D. of A. (d) Officers-in-charge of District and Brigade Laboratories.

NOTE 2.—Payments for stores purchased under this rule should be made direct to the suppliers by the purchasing officers, by obtaining drafts or bills of exchange from the audit officers concerned.

RULE 8.—In all cases in which the selection of source of supply depends upon comparison, of prices, the procedure to be adopted for such a comparison is as follows :—

- (i) A reference should be made to Home prices notified continually by the India Stores Dept., London, to the Chief Controller of Stores, Indian Stores Dept., as shown in the Rate Lists, or as otherwise ascertained, and freight should be added at the current rates paid by the India Store Dept., London, together with such charges for interest, insurance and freight brokerage as may be declared from time to time by the Chief Controller of Stores.
- (ii) In cases of important contracts, the prices ruling in the English market should be ascertained by a telegraphic reference to the India Store Dept., London.
- (iii) In cases where the necessary information as to Home prices is not available, the purchase in India shall be subject to the condition that the price is reasonable.
- (iv) In order to arrive at the market value at an Indian port of the article imported from England, the following charges shall be included :—
 - (a) Landing, wharfage and port charges.
 - (b) Customs duty, as shown in the tariff to be applicable to the article in question, to be calculated on its cost *plus* the additional charges mentioned in the earlier part of this rule.
- (v) The cost of carriage to site from port or place of manufacture, as the case may be, shall be taken into account.

RULE 9.—Any articles purchased in India which should be tested are liable to the specifications laid down from time to time by competent authority, with the approval of the G. of I., and should be required to pass the tests prescribed for such articles.

RULE 10.—Important iron and steel work, if purchased in India, should only be obtained from firms approved by the Chief Controller of Stores, Indian Stores Dept., and entered in a Schedule as corrected from time to time by that officer.

NOTE 1.—By “important iron or steel work” are meant articles of iron or steel which form important components of the project in hand, *e.g.*, bridge girders and roof trusses, built up in the firm’s workshops and supplied, ready for erection, in such sections as may be convenient, and rolled steel beams, rails or other sections cut to length or otherwise prepared at the firm’s workshops to suit the indenting officers’ requirements. The intention of the rule is to ensure that parts, the accurate preparation of which is essential to the security of a project, shall be obtained only from firms which possess workshops and appliances capable of turning out work of the desired standard. The raw materials used may be either imported or of Indian manufacture subject to the usual specifications.

NOTE 2.—For the procedure to be followed by firms desiring to be included in the list mentioned in this rule see Note 2 to Rule 3.

RULE 11.—A Dept. or officer’s financial powers in the matter of the purchase of stores ordinarily extend to the limits to which he is empowered to enter into contracts; but in the case of purchases made in India under Rule 3(a) and Rule 5, the limits up to which power to

purchase any one article or any number of similar articles purchased at one time extends are as follows :—

In respect of rules 3 (a) and 5.

	Rs.
(i) Engineer-in-Chief, A. H. Q.	Full powers.
(ii) A. O. C., R. A. F. in India	30,000
(iii) C. E.; G. O. C.-in-Chief, Command	15,000
(iv) C. R. E.; G. O. C. District; D. G., I. M. S.	10,000
(v) O. C., Independent Bde. Area; D. O. F. and M., Director of Remounts; Director of Farms	5,000
(vi) O. C. Bde. or Bde. Area	2,000
(vii) I. A. S. C., Officer on Special Duty in Kashmir	1,000
(viii) C. G. S.; A. G. India; Q. M. G. India; M. G. S.; D. M. S., India; M. A. G.; C. M. A.; Deputy Assistant Director of Remounts, Command	500
(ix) Assistant Director of Dairy Farms; O. C. Station; Supdt., Ordnance Factory; Officer in Charge of Clothing Factory; Inspectors (Ordnance Dept.); Proof and Experimental Officer, Balasore (Ordnance Dept.); Officer in Charge, Medical Store Depot; Commandant, Indian Staff College, Quetta; Commandant, Prince of Wales' Royal Indian Military College, Dehra Dun; Assistant Director of Grass Farms; O. C. a Wing, R. A. F.; O. C., Aircraft Depot, R. A. F. and O. C. Aircraft Park, R. A. F.	400
(x) M. S., A. H. Q.	250
(xi) Chief Ordnance Officer; Chief Inspector of General Stores; District Remount Officer, and Supdt., Remount Depot	200
(xii) O. C. a unit; Senior Medical Officer, I. M. S., of a station; R. O. for Gurkhas, Gorakhpur; Assistant Inspectors (with the exception of the Assistant Inspector in charge of General Stores), Ordnance Dept., and O. C. a Squadron R. A. F.	40
(xiii) Officers (ordnance or departmental) in charge of depots	20

NOTE 1.—The financial limits imposed under this rule in respect of purchases made under rules 3 (a) and 5, do not apply to the purchase of articles required on mobilisation or during the continuance of military operations.

NOTE 2.—These powers are subject to the rules of the budget system. No sanction may be given which will involve expenditure from the budget grant of any future year. The powers extend to each sanction, whether against Army, M. E. S. or Marine funds. In the case of the Ordnance, Medical Stores and Remount Depts., the District, Bde. and Station Commanders are not competent financial authorities.

NOTE 3.—The G. of I. are authorised to modify this list and the monetary limits hereby prescribed at their discretion.

RULE 12.—The G. of I. have power to sanction departures from the rules in cases in which departure is in the public interest, subject to a report to the S. of S. if the expenditure exceeds Rs. 50,000 in any single case. Applications for sanction in such cases should be made to the Government of India in the Dept. of Industries and Labour.

17. All sanctions given by competent financial authority in exercise of the powers conferred by the preceding paras. must be communicated to the C. M. A. Sanction to write off all losses will be scrutinised by the C. M. A., who will bring to notice any defect of system which appears to require attention.

18. In case where a C. M. A. is of opinion that a G. O. C. in Chief or a G. O. C. a District has exceeded his financial powers or has misapplied the intention of a rule, he shall submit all such cases for the orders of the G. of I. through the G. O. C. in Chief or District Commander concerned to enable the latter to explain detail his views in regard to the matter at issue.

Disagreement with the financial ruling of a Command or District Commander.

19. All financial powers conferred on Military authorities subordinate to the G. of I. must be exercised subject always to the condition that funds can be made available from the sanctioned budget grant, either from the provision made for the purpose, or from the provision made for unforeseen expenditure, the amount of which will in each case be fixed annually by the G. of I. or by reappropriation.

20. Whenever the competent financial authorities desire to reappropriate savings in order to meet expenditure which he is competent to sanction under these rules, he shall, if the amount exceeds Rs. 500, forward I.A.F.A. 497 to the C. M. A. for report (see para. 21). If the C. M. A. reports that funds can be made available by reappropriation, the competent financial authority may then incur the expenditure proposed provided the reappropriation is sanctioned by competent authority. If the C. M. A. reports that funds cannot be made available by reappropriation the expenditure shall not be incurred without the previous sanction of the G. of I., provided that, in case of urgent necessity, the competent financial authority may incur the expenditure and report his action with a full explanation of his reasons to the G. of I.

If the amount which it is desired to reappropriate does not exceed Rs. 500 and if the C. M. A. has not already reported that no savings are available, the expenditure may be incurred without reference to the C. M. A. on the question of reappropriation.

If objection is taken in audit to any item of expenditure sanctioned by the competent financial authority in exercise of the powers conferred by these rules, and the objection is not withdrawn as the result of any representation or explanation, made by the competent financial authority to the C. M. A., it shall be incumbent on the former to report the transaction to the higher financial authority for orders. The report must be submitted through the C. M. A. who shall state fully the grounds of his objection.

NOTE.—For powers in the matter of sanctioning reappropriation see rules below.

21. (a) The A. D. may, with the concurrence of Controllers and F. A. appropriate savings under any head or sub-head of the Army Estimates (48—Army) under its control to meet expenditure under the same head

or sub-head or may appropriate savings under any head or sub-head under its control to meet expenditure chargeable to another head or sub-head whether in the same or another accounts circle.

(b) The C.-in-C. may sanction reappropriations, whether within the heads affected or from one head to another up to the aggregate annual limit of Rs. 50,000.

(c) G. Os. C.-in-Chief of Commands have full powers to appropriate savings in the budget grant of any one District or Independent Bde. to meet expenditure in any other District or Independent Bde., the concurrence of the District or Independent Bde. Commanders, who surrender any savings within their budget and of the Controllers concerned, being obtained in the first instance.

NOTE.—These powers are held in abeyance and for the present these authorities will exercise the powers specifically delegated to them in the following clauses.

(d) The authority shown in Col. 3 of Appx. II against the various sub-heads under Part B may with the concurrence of the Controllers and F. A.

sanction reappropriation of savings from one minor head of the sub-head shown against him to meet authorised expenditure under the same or another minor head of the same sub-head. A G. O. C.-in-Chief may, with the concurrence of the C. M. A. concerned, sanction reappropriations of savings from one District under the sub-heads C, D or E to meet authorised expenditure under the same sub-head in another District within his Command. The A. G. in India may, with the concurrence of Controllers and F. A., M. F. sanction reappropriations between Commands and Districts to meet authorised expenditure whether under the same or another minor head of account of each of the sub-heads B, C, D or E.

(e) The authority, specified in column 2 of Appx. II against the various sub-heads under Head III, may, with the concurrence of the Controller and F. A. sanction the reappropriation of savings from one minor head of any of the sub-heads shown against him to meet authorised expenditure under the same or another minor head of that sub-head whether in the same or another account circle.

The authorities specified in column 3 of Appendix II may, with the concurrence of the Controllers concerned, sanction reappropriations of savings under the minor heads of Heads III B or III C within the same Command or District, as the case may be; and, in the case of III C General Officers Commanding-in-Chief Commands may also sanction transfers between Districts in the same Command.

(f) The C. of G. S. may, in respect of minor heads of expenditure under Head II A and B, which are under his control, with the concurrence of the Controllers and F. A., sanction reappropriation of savings from one minor head to meet authorised expenditure under the same or another minor head of any of the sub-heads of Head II A or B.

(g) The Director of Farms may, with the concurrence of the C. M. A. concerned sanction reappropriation of funds without restriction within the limits of the budget grant for Grass Farms in the same administrative circle concerned; he may also sanction transfers of funds at his discretion from one minor head to another in the grant under his control subject to the limit of Rs. 5,000 in each case, between administrative circles. These powers are also exercised by him in respect of Dairy Farms.

The M. G. S. may, with the concurrence of the Controllers concerned and F. A., sanction reappropriations of savings from one Accounts district to another, whether under the same or another minor head of each of the sub-heads, Grass Farms or Dairy Farms, in cases in which the Director of Farms cannot sanction them.

(h) When, owing to relief or other arrangements, the complement of troops in any District or Independent Bde. exceeds, during the whole or a portion of the year, the complement, for which provision has been made in the estimates of that District or Independent Bde., the necessary transfer of funds from the estimate of the District or Independent Bde. from which the troops have moved may be sanctioned by Cs. M. A. in communication with each other and with the concurrence of the G. O. C. concerned. Similarly reappropriations, necessitated by the raising of a Colonelcy on the Staff, by the simultaneous reduction of a Bde. Command elsewhere may also be sanctioned by Cs. M. A. with the concurrence of the G. O. C. concerned. These transfers

should be carried out only between the same minor heads of the heads in the estimates of the District, etc., affected.

NOTE.—These powers remain in abeyance for the present as the Budget grant for Head I—Fighting Services is controlled centrally at Army Head Quarters.

(i) In respect of reappropriations under Head II D (a) Arsenal and Ordnance Depôts and Head II D (b) Clothing and Boot Depots, the authorities specified in column 3 of Appx. II against these heads may, with the concurrence of the C. M. A. concerned, sanction the reappropriation of savings from one minor head to meet authorised expenditure under the same or another minor head of the same sub-head.

The Q.M.G. India may, with the concurrence of the Controllers concerned and F.A., sanction reappropriations of savings from one district to another, whether under the same or another minor head of each sub-head.

(j) In respect of reappropriations under Head II E (e) Army Clothing Factories and Storage Depots, Head II E (f) Army Ordnance Factories, and Head II F (d) Inspectors of Lethal Weapons, the M. G. S. may, with the concurrence of the C. A. F. A. sanction the reappropriation of savings from one minor head of account to meet authorised expenditure under another minor head of the same sub-head.

(k) In respect of reappropriations under Head II H Ecclesiastical Establishments—(a) Presbyterian Church, (b) Church of Rome, (c) Wesleyan Church and (d) Baptist and Congregational Churches, the authorities specified in column 3 of Appx. II against these heads may, with the concurrence of the C. M. A. concerned, sanction reappropriations of savings from one minor head to meet authorised expenditure under another minor head of account within the same sub-head and the Accounts district.

(l) (i) G. Os. C., Districts or Ind. Bdes., may, with the concurrence of the C. M. A. concerned, sanction the reappropriation of savings from one minor head under Head II H (e) Indian Religious teachers in Indian Units or Head II (J) (b) Hill Sanitaria and Depôts in Part A of 48 Army to meet authorised expenditure under another minor head of the same sub-head and within the same district or independent bde.

(ii) The A. G. India may, with the concurrence of the C. M. A. concerned sanction reappropriation of savings from one minor head under Head II J (a) Recruiting Staff in Part A of 48 Army to meet authorised expenditure under another minor head of that sub-head within each district or independent bde.

(iii) The A. G. India may also, with the concurrence of the Controllers concerned and F. A., sanction the reappropriation of savings from one district to another to meet authorised expenditure, whether under the same or another minor head of each of the three sub-heads referred to in clauses (i) and (ii) above.

(m) In respect of appropriations under Head I B II Veterinary Services, Head II D (f) Veterinary Hospitals and Head II J (d) Veterinary Record office the authorities, specified in column 3 of Appx. II against the heads, may, with the concurrence of the C. M. A. concerned, sanction the reappropriation of savings from one minor head to meet authorised expenditure under the same or another minor head of each sub-head within the same district or independent bde. The Q. M. G. India may, with the concurrence of the Controllers

concerned and F. A., sanction reappropriations of savings from one district to another whether under the same or another minor head of each sub-head.

(n) (i) The authorities, specified in column 3 of Appx. II against Head II D (g) Remount Depôts and Breeding Operations in Part A of 48 Army, may, with the concurrence of the C. M. A. concerned, sanction the reappropriation of savings from one minor head to meet authorised expenditure under the same or another minor head of the sub-head under their control.

(ii) The Q. M. G. India may, with the concurrence of the C. M. A. concerned, sanction reappropriations of savings between Remount Depôts and Breeding areas in the same Accounts district whether under the same or another minor head of the sub-head. He may also, with the concurrence of the Controllers concerned and F. A., sanction the reappropriations of savings from one district to another under the sub-head.

(o) (i) In respect of reappropriations under the following sub-heads of account, the authorities, specified against them in column 3 of Appendix II, may, with the concurrence of the C. M. A. concerned, sanction the reappropriation of savings from one minor head to meet authorised expenditure under the same or another minor head of each sub-head within the same district or independent bde.

48—Army—Part A .	{	I A-II (a) Supply Companies.
		I A-II (b) Animal Transport.
		I A-II (c) Mechanical Transport.
		I B-II (b) Animal Transport.
		I B-II (c) Mechanical Transport.
		I C-II (a) Supply Services.
		I C-II (b) Animal Transport.
		I C-II (c) Mechanical Transport.
		II D (c) Supply Depôts.
		II D (g) Central Mechanical Transport Stores Depot.
		II E (a) Bakeries.
		II E (b) Butcheries.
		II E (g) Mechanical Transport Workshops.
		II F (a) Technical Inspector of Mechanical Transport.
		II F (b) Military Food Laboratory.
		II J (c) I. A. S. C. Record Office.

(ii) The Q. M. G. India may, with the concurrence of the Controllers and F. A., sanction reappropriations of savings from one district to another whether under the same or another minor head of each of the above sub-heads. Reappropriations sanctioned by the Q. M. G. India will in each case be intimated to the M. A. G. and the Cs. M. A. concerned by the F. A.

(p) The authorities, specified in column 3 of Appx. II against the sub-heads enumerated below, may, with the concurrence of the C. M. A. concerned, sanction the reappropriation of savings from one minor head to meet authorised expenditure under the same or another minor head of each sub-head within the same district or independent brigade. The authorities specified in column 2 of the Appendix against the sub-heads may, with the concurrence of the F. A., sanction reappropriations of savings from one district to another, whether under the same or another minor head of each sub-head.

48—Army—Part A	{	I A-II (e) Medical Services.
		II C Working expenses of Hospitals.
		II D (d) Medical Store Depôts.

(g) A. C. M. A. may with the concurrence of the M. A. G. sanction reappropriation of savings from one minor head to meet authorised expenditure under

the same or another minor head of Head II G of Part A or Head C(c) of Part C within his accounts area ; he may also, with the concurrence of the M.A. G. and in communication with any other C. M.A., transfer funds under the same or another minor head of Head II G of Part A or Head C(c) of Part C and between the minor heads of Part A and Part C from one accounts area to another.

(r) A C. M. A. may, with the concurrence of the A. G. India, sanction the reappropriation of savings from one minor head under "Head VII—Non-effective charges in India" to meet authorised expenditure under the same or another minor head of the head within his accounts area.

Transfers of funds between accounts districts may also be made by Cs. M. A. in communication with each other and with the concurrence of the A. G. India under the same or another minor head of that head.

(s) Under the minor head "Expenditure on Antimalarial measures in respect of Military Units and formation in head VI B—Miscellaneous" transfers of funds between the Districts of the same Command may be made by the G. O. C.-in-Chief of the Command concerned, with the concurrence of the Cs. M. A., other reappropriations being sanctioned by the Q. M. G. in India with the consent of the Controllers and F. A.

(t) Notwithstanding anything stated in the foregoing rules, subject to the condition that the total grant under each head or sub-head is not exceeded without the sanction of the Government of India, or the administrative authority at Headquarters, as the case may be, no reappropriation is necessary, if the amount of excess under a minor head of account in an accounts District due to an automatic fluctuation in authorised expenditure or of any item of fresh authorised expenditure does not exceed Rs. 500 or 5 per cent. of the original Budget or modified grant for the year, whichever is less. This rule does not, however, apply to grants at the disposal of H. E. the C.-in-C., the G. Os. C.-in-Chief and G. Os. C. Districts and Independent Brigades for expenditure on unforeseen items, etc., under their powers of sanction, and to similar special grants. Reappropriations affecting these heads should be made, however small the amount involved may be.

(u) Savings due to the non-expenditure of provision made in the budget for a special object, to an error in the estimates, or to the absence of troops from India cannot be appropriated without the concurrence of the F. D. of the G. of I.

(v) The rules in (a) to (s) apply to the grants for expenditure in India.

(w) Reappropriations to or from the grants allotted under the head "Expenditure in England" with the previous consent of the F. D. of the G. of I.

(x) Reappropriation of savings under the head "Loss by Exchange on Sterling expenditure in England" may also be made by the A. D. may only be sanctioned by the Army Dept. and with the previous consent of the F. D. of the G. of I.

(y) Reappropriations and extra grants will in each case be intimated to the F. A., and the Command and District Cs. M. A., concerned.

NOTE.—For powers regarding allotment of funds for Works expenditure and reappropriation thereof see Regulations for the M. E. S. India.

22. The following procedure will be observed with regard to the submission of reappropriation statements:—

(a) Application to A. D.—Except when the expenditure has been incurred and sanction is needed to cover it, reappropriation statements (I. A. F. A. 786 or P. W. F. 41-H) will not be submitted till the necessity for the expenditure has been accepted nor will they be required if it be certified that the expenditure can be met from the grant for the head to which it is chargeable, or for any sum under Rs. 500.

(b) Applications to competent financial authority referred to in para. 8,—When the amount exceeds Rs. 500, in accordance with the procedure laid down in para. 20.

NOTE.—No reappropriation statement is necessary in respect of expenditure sanctioned by H. E. the C.-in-C. within the allotment mentioned in para. 7 under whatever head of account any individual item of expenditure so sanctioned may require to be compiled.

23. Every application for sanction to fresh expenditure must be accompanied by a clear estimate of its financial effect. The authority with whom the proposal originates will frame the estimate as accurately as possible and will be responsible for its scope and for furnishing the C. M. A. concerned with such complete data as will enable the latter to check it. If, in the opinion of the C. M. A., the estimate is defective, he will call upon the initiating authority for such information as will enable him to place before the sanctioning authority a trustworthy estimate of the cost involved. Officers cannot call upon the M. A. Dept. to furnish statistics which are available in their own offices or which necessitate the recompilation of accounts.

24. Proposals which require the sanction of the G. of I. must be submitted through the C. M. A. concerned for his report. All proposals affecting the following year's estimates should be put forward as soon as the need for them becomes apparent and in sufficient time to admit of their being considered and decided before the estimates are closed; except in urgent cases they must reach the G. of I. by the 15th November.

An application for the renewals of sanction to a temporary establishment must be made in time to admit of orders being passed by the authority competent to sanction its retention before the existing sanction expires.

25. When owing to military operations or important special services involving the employment of troops, large special unforeseen expenditure has to be incurred, the A. D. will at once report the fact to the F. A. together with a forecast of the probable duration of the operations; and will supply that authority as promptly as possible with a scheme giving in detail the composition and strength of the force, the conditions of service and concessions applicable respectively to the British and Indian troops and followers to be employed, and such other particulars as may be necessary. Copies of this scheme as soon as it has received the sanction of the G. of I. will be furnished by the A. D. direct to all Cs. M. A. and will form the recognised basis of estimate

and audit by the F. D. and its officers. All subsequent changes which may materially affect expenditure will be promptly communicated to the F. A. and the Controllors and others concerned. The F. A. will provide ways and means and will see that the sanctioned grants are not exceeded.

It is to be clearly understood in questions of this nature that the primary responsibility for expenditure on field operations and similar military service rests with the military authorities. It is for them to see that the utmost economy is observed in expenditure in the field, at the base, and in the supplies necessary for the requirements of the forces concerned.

The M. A. G. will submit all returns on such matters that may be prescribed by the F. D.

26. The A. D. jointly with the F. D. is responsible for the sufficiency and moderation of the budget estimates, and for securing that expenditure shall

Control and regulation of expenditure. not proceed at a rate unwarranted by the sanctioned estimates. The responsibility of the A. D. in regard

to framing the estimates is exercised mainly through the heads of departments or commands or districts subordinate to it, whose duty it is to scrutinise, and, where necessary, amend, before transmission to the F. A., their departmental estimates and to exercise a like function in regard to other estimates with which they are required to deal. It is, similarly, through the heads of departments, or commands and districts that the A. D. more directly watches and controls expenditure against budget provision, with which that dept. is concerned.

If it should appear that the total sanctioned provision (modified to date) for all districts under any army expenditure head is likely to be exceeded, prompt information should be given to the F. A. and application made for a further grant to meet the probable excess. It is the duty of the A. D. to keep itself informed of the expenditure actually or likely to be incurred and to communicate to the F. A. any circumstances tending to material modifications in the forecast or regular estimate of probable expenditure and cash requirements.

The information available in the F. D. of the monthly outgoings from civil treasuries will be applied to test the accuracy of the army estimates and accounts for the corresponding period.

The principles upon which the control, audit and account of military expenditure are conducted are a minute scrutiny of the estimates, a careful examination of all demands for money or stores before supply, a strict control over the application of funds and stores to the service for which they are supplied, a concurrent check and audit of the account of such expenditure when rendered and finally audit and appropriation reports.

To ensure the correct appropriation of money and stores, definite limits are previously assigned to the aggregate as well as to the details of military expenditure. The duty of enforcing these limits rests with (a) disbursing officers, (b) Controllors and lastly with (c) the A. D.

27. (a) The authorities enumerated in column 2 of Appx. II are responsible for exercising an effective and continuous control over the expenditure under the heads in their control (as shown in

Control by G. Os. C. and heads of departments. column 1 of Appx. II against them) as compared with the budget provision.

(b) To this end Cs. M. A. will furnish to District Commanders or to an O. C. an Independent Bde. approximate statements of expenditure incurred for the various units and formations, etc., by the end of the month following that to which the statements relate. Copies of these statements will also be sent to the F. A., the administrative and executive officers concerned and to the Command Controller.

(c) Actual expenditure under the various minor heads of sub-heads under 48 Army, Part A—Heads I & II (other than II-A, II-B and II-I) shown in column 1 of Appx. II will also be reported by Cs. M. A. to the authorities specified in column 3 of the Appendix not later than the 62nd day of the close of the month to which the expenditure relates.

NOTE 1.—Expenditure under 48 Army, Part A—Head II E (e) Army Clothing Factories II E (f) Army Ordnance Factories and II F (d) Inspector of Lethal Weapons, etc., will be reported by the C. A. F. A. to the M. G. S. on that date.

NOTE 2.—Expenditure under 48 Army, Part A—Head II (c) Grass Farms and (d) Dairy Farms will be reported by Cs. M. A. to the Director of Farms on that date. Separate figures for each farm will be furnished.

NOTE 3.—Expenditure under 48 Army, Part A—Head II H (e) Indian Religious Teachers in Indian units and II J (a) Recruiting Staff will also be reported by Cs. M. A. to A. G. India on the same date.

(d) In respect of heads II A and B, III A, D, E and F. of 48 Army, Part A, the actual monthly expenditure under the various minor heads will be communicated by the M. A. G. to the authorities, specified in column 2 of Appx. II by the 92nd day after the close of the month to which the expenditure relates. Copies of the statements will also be furnished to the F. A.

Cs. M. A. will report to the G. Os. C. in Chief (or G. Os. C. Ind. Distt.) the actual monthly expenditure under the various minor heads under sub-heads III B and C of 48 Army, Part A, not later than the last day of the month following that to which the expenditure relates; copies of the statements will also be forwarded to the Command Controller.

(e) Expenditure under 48 Army Part A-II-I Administration of Cantonments will be reported by Cs. M. A. concerned to the Secretary A. D. not later than the 62nd day of the close of the month to which it relates.

(f) In order to enable G. Os. C. Districts and G. Os. C.-in-Chief to exercise full control and to keep a continuous watch over the expenditure under the Sub-heads D and E of Part B Cs. M. A. will furnish them with monthly statements of expenditure actually incurred during the month.

(g) In the case of Head VII of 48 Army, Part A, the M. A. G. will furnish the A. G. India with statements showing the progress of expenditure against budget provision under each sub-head, with information as to whether a saving or excess can be anticipated during the whole year, on the 15th July, 1st October, 1st January and 5th March of each year.

28. Cs. M. A. are invested with the duty of affording financial advice to G. Os. C. and their staff and executive officers, and the fullest use is to

be made of the assistance of the Controllers in investigating all branches of expenditure under the control of the G. O. C. with a view to restricting expenditure

Cs. M. A. function as financial advisers to G. Os. C.

as far as possible consistent with efficiency.

Estimates and Assignments.

Estimates.

29. The most careful supervision over expenditure is to be exercised and on no account is money to be spent simply because it is available. The following rules will govern all estimates and military expenditure :—

General Rules.

- (i) The sanctioned estimates form the limits within which authorised expenditure may be incurred without previous reference to Govt. These limits are absolute, and apply to each sub-head or minor head in each local estimate.
- (ii) Expenditure which cannot be met from the sanctioned grant *ipso facto* requires the sanction of Govt. When application is made for such sanction, it should be specifically stated to what extent the original grant will fall short of what is required.
- (iii) Save for exceptional reasons, expenditure, for which no provision has been made in the estimates of the current year, should not be proposed. When a proposition of this kind is made, it should be clearly stated that no such provision has been made, and whether the expenditure can be met from savings in the sanctioned grant. Explanation should also be given why the expenditure is immediately necessary and why the necessity for it was not foreseen.
- (iv) Sanction for a charge which has not been acted on for a year lapses.
- (v) Even sanctioned expenditure must not be incurred until funds have been provided.
- (vi) The unexpended portion of any existing grant lapses on the 31st March of each year. It is irregular to draw a sum of money for any purpose during the currency of one financial year and expend or bring it to account in a subsequent year.

30. No precise rules can be prescribed for arriving at the amounts to be included in budget estimates, or for checking the amounts included in them, but an intelligent discretion must be exercised with reference to the effect that events, occurring or impending at the time the estimates are under preparation, are likely to have on the receipts or expenditure.

The following general principles will, however, be observed in the preparation of these estimates :—

- (i) Only sanctioned expenditure may be included in the budget; but at the end of the estimate any fresh charge requiring sanction that is likely to be incurred during the year should be noted.
- (ii) All variations between provision for the ensuing financial year and that for the current year must be explained, and when such variations are due to the orders of Govt. the number and date of the order must be quoted.
- (iii) In the case of all appointments and fixed charges for which provision is made in the budget, the number and date of the order sanctioning the appointment or charge should be quoted.

(iv) Fixed charges and those for supplies and services for which scales, etc., are laid down will be based on those data; and in the case of progressive salaries, the rate of pay which will be due on the 1st September of the year to which the budget relates should be adopted.

(v) Fluctuating charges, such as travelling allowances, etc., for which no scales are laid down, will be calculated with reference to the average normal expenditure of the previous three years and the orders affecting such expenditure.

(vi) All temporary and supernumerary office and other establishments should be shown separately from permanent establishments.

31. As prescribed in Appx. II each administrative or other officer will prepare, for submission to the F. A., the annual Army budget estimates for the following year for each head, sub-head or minor head for which he is responsible. When the estimates are forwarded through the M. A. G. or Cs. M. A. or superior administrative officers, they will exercise a check on the estimates and record necessary corrections with reference to sanctions of competent authority or progress of expenditure, giving full reasons in support of all corrections. The dates for submission of the estimates by administrative and other officers are indicated in Appx. II.

32. The annual Indian Army budget estimates are closed by the F. A. on the 30th December of the preceding year, and only those proposals involving extra expenditure which are sanctioned by the G. of I. prior to that date are provided for therein (see para. 24). Such sanctions will not, unless specially allowed, have effect until the following financial year. No provision will ordinarily be made in the budget estimates for the ensuing year for proposals which are not received in sufficient time to admit of their full consideration by the G. of I. before the 30th December.

33. Whenever it appears probable that the total provision under any grant of the Army budget estimates, modified with reference to all reappropriations, surrenders or extra grants sanctioned to date, or the allotment under any head therein, similarly modified to date, will be exceeded, the administrative officer, responsible for the control of expenditure, will at once report the matter to the C. M. A., stating the amount by which the grant or head is likely to be exceeded, the cause of such excess, and whether it can be met by savings, actual or probable, under any other head or heads (in which case a reappropriation statement will be sent) or whether any additional grant is required. The C. M. A. will forward the report after check to the authority competent to sanction the reappropriation or additional grant.

34. Revised estimates are prepared and submitted to the F. A. by the M. A. Dept. The revised estimate is a mere forecast, as accurate as possible, of what the actual results of the year are likely to be, independently of the question of whether there is, or is not, authority for the expenditure included in that estimate. The figures adopted are useful only for administrative purposes, and cannot be used for purposes either of budget control or audit. The acceptance of the revised estimate does not warrant any departure from the rules for controlling

and limiting expenditure by budget provision, and the figures of the revised estimate should not be taken as in any way superseding, for purposes of control of expenditure, the sanctioned budget estimates.

Assignments.

35. Within the limits of budget provision assignments of funds are arranged for by Cs. M. A. at treasuries in their own favour or in favour of other military disbursing officers who are allowed to draw funds from treasuries by cheques for their own disbursements. Ordinarily annual estimates of such assignments are prepared, but supplementary assignments are also arranged for by Cs. M. A. when the necessity arises.

Cash Assignments— General Rules.

NOTE 1.—If a C. M. A. requires funds at a particular treasury only occasionally, he should request the C. M. A. who draws funds ordinarily from that treasury to place the requisite credit at his disposal.

NOTE 2.—When assignments on treasuries are granted in respect of training grants administered by the G. O. C. a District or Independent Bde. Area, every officer who draws cheques against such assignments will maintain a pass-book in Civil Account Form No. 65, which will be sent periodically to the treasury to be completed from the register of cheques paid, and always immediately after the close of the month. On the return of the book from the treasury, the G. O. C., District or Independent Bde. Area, will satisfy himself as to the accuracy of the drawings during the month and of the undrawn balance.

36. Payments are made by treasury officers against these assignments provided that the disbursements do not exceed the amount for which provision has been made up to that period in the annual and supplementary estimates.

Payments made against assignments.

37. In case of emergency, military disbursing officers in need of funds may obtain an additional credit on a civil treasury on the authority of a station order, but before the O. C. the station gives an order for such extra funds, he must satisfy himself of the propriety of the advance for which application is made. The disbursement ordered is at once reported to the head of the dept. concerned and to the C. M. A. by the officer authorising the advance.

Additional credit in emergencies.

38. Every disbursing officer must watch his demands on his own and on the assignments of other officers subordinate to him. Should his drawings appear likely to exceed his credits he will apply on I. A. F. A-213 for a supplementary assignment.

Watch over drawings against assignments.

39. A military disbursing officer may arrange, in communication with the C. M. A., for the transfer of his assignment, or any portion thereof, from one treasury to another, or the transfer of funds in favour of another disbursing officer.

Transfer of assignment.

40. Every disbursing officer is required to furnish the C. M. A., by the 1st January in each year, with an estimate (I. A. F. A. 213) of his cash requirements for the ensuing year, showing the amount necessary for each month and the treasury at which the assignments are required. He will draw against the sum assigned to him exclusively by cheques for which purpose separate cheque books for each treasury to be drawn upon will be supplied by the C. M. A. concerned.

Cash assignments—how obtained and drawn against.

In the case of periodically recurring payments which have to be made at stations other than that at which a disbursing officer is located, he will arrange for cash assignments on the treasuries nearest to the stations at which the payments have to be made. Care must be taken that assignments are

42. Claims on account of Govt. (see also preamble to Pay and Allowance Regs. Part I) will be adjusted as follows :—

Adjustment of.

Retrenchments on account of excess issues of pay and unauthorised expenditure; stoppages other than those awarded under the I. A. W.; the value of losses and all other claims for which Govt. holds an officer liable; also India Office claims; shall be recovered in monthly instalments of one-third of emoluments.

For rules regarding recovery of advances see Pay and Allowances Regs. Part II.

NOTE 1.—In the case of India Office advances no recovery will be effected from leave allowances drawn by an officer for the period intervening between date of last payment by the India Office and that of joining for duty.

NOTE 2.—The rules in this para. apply only to adjustments effected in India. In the case of officers who have proceeded home on furlough or leave, adjustments are effected by the India Office on terms differing from those above laid down. Any remittance due to such an officer will be adjusted on his return to India.

43. Claims and debts referred to in the preamble to Pay and Allowances Part I, other than those mentioned in para. 42 above will be dealt with as follows :—

Recovery of.

In the case of any public claim, or a regimental debt which is not disputed, the O. C. of the person against whom the claim is made, or from whom the debt is due, may order the recovery of the amount by deduction from the pay and other emoluments of the individual in such monthly instalments as the O. C. considers reasonable. If in the case of a regimental debt the person, from whom it is due, disputes the correctness of the amount, or repudiates his liability, such debt becomes a "regimental claim" and, as such, can be recovered only under the orders of the Governor General in Council.

- 44 (a) All claims to pay and other pecuniary advantages admissible under the regulations must be preferred as soon as they arise and officers are liable to be held personally responsible for avoidable delay.

Limitation of Claims.

Claims preferred within 12 months will be dealt with in the usual way, and those preferred after the expiration of one year will be disposed of by the C. M. A. concerned. Claims which are not preferred within a period of three years should not be entertained unless the explanation furnished by the claimant for the delay in the submission of the claim is satisfactory.

(b) This rule does not apply to claims to pay and allowances governed by the C. S. Regs. Cs. M. A. cannot investigate such claims which have been allowed to remain in abeyance for a period exceeding one year, except under orders of the A. D., or an authority exercising the powers of a Local Government under the C. S. Regs. in respect of the claimant.

NOTE 1.—The A. D. may delegate the power, referred to in clause (b) above, at their discretion to the authority which appoints the individual by whom the claim is made.

NOTE 2.—The heads of all account offices have been authorised under Note 1 to exercise the power in respect of individuals appointed by them.

Vocabulary rates and payment issues.

45. Vocabulary (or stock book) rates of stores are published by the G. of I. For certain articles of provisions, etc., which do not appear in the lists published by the G. of I., periodical lists are published

Vocabulary rates.

by the C. M. A. of the District concerned.

46. Unless special rates of abatements are elsewhere prescribed, the rate

charged for payment issues will be the rates prescribed in the publications referred to in para. 45 with the addition of any percentages or charges laid down therein. The

Payment Issues—Rates. The amount to be recovered for stores lost or destroyed by neglect will be assessed with due regard to the period the articles have lasted. If an article be damaged but repairable, the amount to be recovered will be either $\frac{2}{3}$ ds the rates referred to in para. 45 or the cost of repairs, whichever is greater, and for the loss of an unserviceable article $\frac{1}{10}$ th the vocabulary rate.

NOTE 1.—In the case of work done in Ordnance Factories for railways, non-military depts, etc., assessment of the charges to be recovered should be made at the market rate or the cost arrived at according to the following formula, whichever is greater.

Formula:—(1) direct labour, *plus* (2) materials, *plus* (3) fluctuating indirect charges, *plus* (4) 5 per cent on the sum of (1), (2) and (3). Item (3) would be arrived at by applying in detail to item (1) the latest percentage representing fluctuating indirect charges for the various shops through which the work would pass.

NOTE 2.—Issues may be made to an Army Officer on payment from Clothing Depots and Arsenals, either through unit stores or direct, of such articles as are stocked therein. Such indents should bear a certificate that the stores are for his personal use or for the use of his household. Recoveries will be made from Army Officers not entitled to concession rates, at rates shown in the current priced vocabularies of Clothing and Ordnance Stores. To these rates an addition of 10 per cent and in the case of clothing materials $15\frac{1}{2}$ per cent will be levied in all cases where such stores are issued from arsenals, depots, officers' shops or regimental stores. The above percentage covers all charges on account of ordinary packing and freight, but if special packing is used, cost will be recovered in addition.

NOTE 3.—Articles of I. A. S. C. supply enumerated below may be issued on repayment to all Govt. servants in military employment. Certain articles, which are kept in mobilisation reserve and the turnover of which cannot be effected by issues in lieu of other ration articles, may also be issued on repayment on the special authority of the Q. M. G., India.

Group B. T.

Biscuit ration.
Bread.
Flour.

Group B. I. T.

Fresh meat.
Fresh vegetables.
Oatmeal.
Potatoes.
Onions.
Rice, ration.
Salt, ration.
Sugar.
Tea, ration.
Ice (in Waziristan District only)

Group I. T.

Atta.
Dhall.
Ghi.
Gur.

Group Grain.

Barley.
Bran.
Gram.
Paddy (in Burma District only).

Group Fuel.

Charcoal.
Coal of sorts.
Coke.
Firewood, ration.

Group P. O. L.

Petrol M. T.
Oil Kerosine.
Lubricants (ordinarily required for use in Motor Cars).

The value of such articles issued in any one month must not exceed one-third of the individual's pay or fifty rupees a month whichever is less. In the case of commissioned officers this limit may be exceeded with the permission of the G. O. C. concerned, and in cases where pay is less than thirty rupees per mensem, articles up to the value of ten rupees may be drawn with the permission of the officer under whom the individual is serving.

Such issues are intended to provide for the *bona fide* daily requirement of the individual's household only and any transaction in excess of this will involve severe disciplinary action.

Recovery will be effected at the rates referred to in para. 46.

Depot and unit accountants will bring to the notice of the C. M. A. concerned any payment issues of unauthorised articles, and the C. M. A. will report the matter to the G. O. C. and to the F. A.

NOTE 4.—Such articles of grain as are required for *bona fide* consumption by cantonment Animals, which are the property of cantonment authorities, may be issued from I. A. S. C. Depots, recovery being made at stock-book rates.

NOTE 5.—Deficiencies in metal cases will be charged for as ball or blank, except when, in special cases, they have been written off to loss under the powers of the competent financial authority, but the maximum number of cartridge cases which an O. C. a station and an O. C. a unit or a Military Adviser (Indian State Forces) may write off under this rule will be limited to 500 in the case of former and 100 each in the case of the two latter. Quarterly reports of such sanctions will be rendered by sanctioning officers, O. C. Stations, O. C. units or Military Adviser (Indian State Forces) as the case may be, to the District or Independent Bde. Commander concerned. The latter will report any case of excessive loss to Command Hd. Qrs. Deficiencies in metal cases in the Small Arms Schools, due to training requirements, will be written off to loss under the financial powers of the Commandant, Small Arms Schools (India), who will report such sanctions at the end of each class to the District or Independent Bde. Commander concerned.

NOTE 6.—Claims against railways for the value of ordnance stores lost in transit will be charged at vocabulary (or stock-book) rates *plus* 4 per cent. to cover cost of transport from sea-board to place of issue in the case of imported stores, and from the place of purchase or manufacture to the place of issue in the case of local stores.

Cheques and Remittance Transfer Receipts.

Cheques—General Rules. 47. The following general rules affecting cheques are prescribed:—

- (i) Cheques are payable at any time within three months after the month of issue, and to ensure payment after that period a fresh cheque should be obtained by surrender of the uncurrent cheque.
- (ii) Cheques drawn in favour of a Govt. servant must be made payable "to order" only; those drawn in favour of persons not in Govt. employ may be made payable to "bearer" when the issue in these terms is requested. No advice of the issue of a cheque is necessary. The amount of all military cheques should be expressed in figures and words (in words for the amount of rupees only).
- (iii) Unless it is inconvenient to the payee, all cheques should be crossed. Open cheques in favour of Govt. officers, of Rs. 2,500 or over, will, if sent by post, be registered. In the case of open cheques in favour of private individuals, they should be delivered either in person or through a Govt. officer; when, however, it is necessary to send such cheques by post, they will be sent by registered post, and a declaration should be obtained from the payee in writing that he accepts the risks involved.

NOTE.—All cheques issued to Managers of Military Dairy Farms should invariably be crossed.

- (iv) With the exception of local payments for less than Rs. 10, and out-station payments less than Re. 1 in value in each case which should be made in cash, all payments must be made by cheque.

NOTE.—In the case of Military Farms, payments in excess of Rs. 10 may be made in cash for purchase of fodder from local petty dealers.

- (v) Cheque books must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, will take a receipt for the number of blank cheques made over to the relieving officer, a specimen of whose signature should be forwarded to the treasury officer concerned by the relieved officer.
- (vi) Every officer should notify to the treasury upon which he draws the number of each cheque book as he brings it into use.

- (vii) When an officer sends a cheque (or R. T. R.) to a treasury not for cash payment, but to be credited in the treasury accounts, he must endorse it as follows :—

“ Place the amount to credit of Government ” “ Military receipts.”

- (viii) Cheques drawn on the Imperial Bank of India or any of its branches should be addressed to the bank itself and not to any officer thereof, *e.g.*, Imperial Bank of India, Calcutta.

- (ix) If a disbursing officer is informed that a cheque drawn by him has been lost, he will address the treasury officer drawn on and forward the following certificate for completion and return :—

“ Certified that cheque No. dated for Rs.
reported by the
to have been drawn by him on this treasury in favour of
has not been paid, and will not be paid if presented hereafter.”

Tho TREASURY, 19 Treasury Officer.

If the cheque has not been cashed, the treasury officer will sign and return the certificate, and the disbursing officer will then cancel the original cheque and a fresh cheque may be issued.

- (x) Alterations in cheques should be attested by the full signature of the drawing officer and not by initials only.

43. An officer is entitled to one cheque only in payment of his salary bill, free of premium, and payable on any treasury within the area of the District or Command in which serving, but no change in the treasury of payment will be allowed oftener than half-yearly, except in special circumstances. Payments of all sums due to them on their personal account can be made only to the officers themselves or at their written request or order, to a well-known banker or agent.

Exception 1 :— Officers serving with the A. H. Q. are allowed the option of drawing their salary—

(i) wholly either in Simla, Delhi, Calcutta or Bombay, or

(ii) partly at one and partly at one of the other places mentioned in (i) preceding :

Subject in the latter case to the conditions :—

(a) that one portion is drawn at the place, Simla or Delhi, where the officer in question is on duty, and

(b) that the portion drawn away from head-quarters is in even hundreds of rupees.

Exception 2 :— Cheques in payment of salary and payable on any treasury located in a R. A. F. Station may be issued free of premium to officers of the R. A. F. in India.

49. When payments have to be made at stations at which an officer has no assignment, R. T. Rs. for public or private purposes will, subject to the Remittance Transfer following and the conditions detailed on I. A. F. Receipts. A-610, be obtained from a treasury or audit officer:—

- (i) No transfer receipt will be issued for less than Rs. 15 save when it is required for a sepoy's remittance. The limit of transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.
- (ii) Transfer receipts on the public service can only be exchanged by a public officer and for a public purpose.

- (iii) Privilege remittance receipt can be exchanged only if the payee has been moved to a distance from the treasury on which the original receipt was granted.
- (iv) Transfer receipts lapse if not presented for payment before the end of the third account year after that in which they are issued, and their amount is credited to Govt. Sanction for the payment of a lapsed transfer receipt, if issued by a treasury officer, will be obtained from the Civil Acct. Genl. concerned and if issued by an officer of the M. A. Dept. from the C. M. A. concerned.
- (v) R. T. Rs. drawn for Indian officers and soldiers will be forwarded to the payee direct, and in the case of sepoy's, descriptive rolls (I. A. F. A-603) of the payees will be sent to the treasury officer concerned. Should a payee die or be unable to attend the treasury, payment may be made to the adjutant of the regiment.
- (vi) A transfer receipt for a sepoy's remittance will, if not presented for payment within six months, be cancelled and should be returned to the officer by whom it was issued either for the issue of a fresh receipt, or for the refund of the amount. Should such a receipt be lost in transit a report should be made to the local Acctt. Genl. who will decide whether a refund can be sanctioned.
- (vii) When an R. T. R. has been lost a non-payment certificate must be obtained from the treasury on which it was drawn, before either a fresh receipt can be issued or the amount refunded.
- (viii) In the case of casual and non-recurring payments at stations at which cash assignments have not been arranged in favour of a Remount Depot Supdt. or Officer in charge of a Grass Farm or Dairy, he will obtain R. T. R. from the treasury for such payments.

NOTE 1.—A Remount Depot Supdt. or Officer in charge of a Grass Farm or Dairy will draw a cheque in favour of himself for the aggregate amount of transfer receipts required and endorse it with the words "received payment by R. T. R."

NOTE 2.—All gazetted officers of the M. A. Dept. are authorised to issue remittance transfer receipts.

Pay and Allowances.

50. Pay and allowances are ordinarily payable in arrears (but see para. 51) on the first of each month, but in the following cases the salary due to

Due date. date may be paid before the end of the month, viz.:—

- (i) When an individual proceeds on leave (other than District leave) lasting beyond the end of the month ;
- (ii) When an individual is transferred to the payment of another audit officer ;
- (iii) When an individual quits Govt. service.

51. The pay and allowances of an officer employed with a British unit, and the staff allowance or extra-duty pay due to a soldier of a British unit, will be issued in arrears on the last day of each month. Pay is issued to a soldier of a British unit (including those serving with Corps of Sappers and Miners and Divisional Signal Companies) weekly in arrears.

52. An officer [including an officer proceeding on leave (including privilege leave) beyond the limits of his own account circle] may draw his pay and any allowances due to him on his personal account **Salary, drawn through agents.** (i) through any banker or agent who is of recognised respectability and standing, and who has furnished to the C. M. A. a duly executed bond of indemnity in I. A. F. A-499; or (ii) through any banker or agent from whom the Ar. G. has accepted a general bond of indemnity. A list of Banks and Agents who have executed such bonds of indemnity with the Ar. G. is given in Appx. III.

NOTE.—When an officer desires payment of his pay and allowances to be made to his banker or agent, I. F. A.-35 need not be submitted through the banker or agent, provided a letter of general instruction to that effect is furnished by him to the C. M. A. concerned, through the banker or agent and the officer each month signs the cage “pay to.....”

53. An officer of the Indian Army, or of the British Service on the Indian establishment, on leave in the U. K. other **Leave allowances (other than privilege leave) for leave in the U. K. to be drawn in that country.** than privilege leave, must draw his leave allowances in that country. Such leave allowances cannot be drawn in India on return from leave:

In the case of privilege leave, whether such leave is taken by itself or combined with other leave, an officer may at his option draw his privilege leave allowances either in India or at the Home Treasury (*i.e.*, from the India Office, or the High Commissioner, as the case may be). An officer having selected the country in which he desires to draw his privilege leave allowances is permitted to change only once during any one period of leave.

54. A military officer in staff employ must draw his total emoluments from the dept. in which he is serving or from which he is absent on leave.

Of officers in staff employ, etc. But the allowances of an officer transferred from military to civil duty will be paid by the Civil Dept. from the date on which he gives over charge of military duty; when transferred from civil to military duty, his allowances will cease to be payable in the Civil Dept. from the date on which he relinquishes charge of his civil duty. This rule is also applicable to the case of an officer transferred from one dept. to another.

NOTE.—The word “allowances” in this para. includes travelling allowances. It is to be understood that the pay of an officer who relinquishes military for civil duty in the forenoon will be chargeable to the Civil Dept. for that day; if, on the other hand, the officer relinquishes military duty in the afternoon, his pay for that day will be chargeable to the army estimates, and *vice versa* in the case of an officer transferred from civil to military duty.

An Assistant Surgeon in civil employ making over a temporary charge to the permanent incumbent will, however, draw the pay of his rank from the military dept. during the period the may be awaiting orders for his disposal, even though he may be eventually reappointed to the Civil Dept.

Establishments.

55. Pay on first appointment ordinarily commences from the date of joining but when clerks or superior executive I. A. S. C. subordinates cannot

Commencement of pay. be locally engaged, they may receive pay from the date of entertainment. In any other case pay from the date of entertainment will only be admissible if sanctioned by competent financial authority.

56. No increase in the fixed rates of pay of office or executive establishments will be made without previous sanction of Govt., nor is the head of an office at liberty to readjust salaries by giving one person more and another less than the sanctioned pay of his appointment, or to distribute the pay of an absentee otherwise than as provided in the C. S. Regs.

Distribution of salaries. Temporary establishments. Establishments employed temporarily are restricted to local rates of pay without any additional allowance. This does not apply in the case of compensation for dearness of food to men who draw the same wages as similar class of men in the permanent establishment and who may be entitled to the compensation.

Temporary men may be employed to complete the complement of transport units and I. H. Corps at rates not higher than the gross pay authorised for permanent men, when, owing to the impossibility of obtaining permanent men, the authorised establishment cannot otherwise be kept up to strength.

58. The reallotments of establishments within the complements sanctioned for each District (Circle in the case of Ordnance Dept.) may be made by administrative officers concerned, who will report all such changes to the M. A. Dept. When the entertainment of a new permanent establishment which cannot be met by reallotment is proposed a letter fully explaining the grounds of the proposition together with a tabular statement (I. A. F. A-457) is to be prepared in duplicate and submitted for the orders of Govt.

Reallotments and alterations.

Last Pay Certificates.

59. With the exception of an officer of the British Service in receipt of non-effective pay appointed to the staff in India, no person can (unless he has been newly appointed) draw any pay or allowances without producing an L. P. C. from the officer by whom he was last paid. Should however an L. P. C. not be forthcoming the audit officer may, on being furnished by the individual concerned with a certificate stating the date up to which he was last paid, authorise pay being disbursed and provisionally admitted pending the receipt of an L. P. C. or certified copy thereof.

General rules.

NOTE.—Without authority from the W. O. no payment of non-effective or half pay will be made in India to an officer of the British Service whose non-effective or half pay is debitable to Imperial Revenues.

60. In addition to the printed instructions on the forms the following rules regarding L. P. Cs. are laid down for the guidance of all concerned :—

Detailed Instructions.

- (i) When an officer, in receipt of a wound, injury or good service pension, which is drawn in England, is transferred to another account circle, the particulars should be noted on the L. P. C.
- (ii) When an advance made for building purposes or for a motor car or a motor cycle is outstanding against an officer or warrant officer or subordinate, the original amount, the amount repaid, and the balance due will be noted on his L. P. C. as also details of any interest due on the advance.

- (iii) A duplicate L. P. C. should be enfaced "duplicate." If the original be subsequently forthcoming, it should be forwarded to the audit officer concerned.
- (iv) No retrenchment should be inserted on an L. P. C. for recovery, which from its nature should form the subject of a separate communication, but when such a demand is noted the authority directing the recovery must be cited. When there are no demands, this should be stated.
- (v) The final L. P. C. of an officer of the British Service quitting India otherwise than on leave may not be withheld on account of unadjusted retrenchments against him, but the amount to be recovered from him in England should be stated.
- (vi) When an individual who is required to lodge a security is detailed for field service, the amount of security lodged and the register of the executive office on which it is borne should be noted on the L. P. C.
- (vii) An L. P. C. furnished to a paymaster must be signed by his successor.

61. Every individual proceeding out of India must be finally settled up with and obtain an L. P. C. before he leaves his permanent station unless in the case of privilege leave he has elected the option of drawing his privilege leave allowance in India under para. 53. To admit of this the individual concerned or his O. C. must take the action laid down in the "memorandum of information issued for the guidance of military officers and others proceeding out of India" which will be supplied by the C. M. A. on the notification of the leave or movement appearing in orders. If, however, the forms prescribed by the memorandum have not been received by the C. M. A. ten days before the individual is due to leave his or her station, the C. M. A. who disburses the individual's pay will himself send copies of these forms to be returned to him on the earliest possible date with the information necessary for the issue of a final L. P. C. or a Colonial Warrant in the case of those proceeding to a Colony.

NOTE 1.—Pensioners (including families of officers and others in receipt of pension), when proceeding out of India, will obtain from their audit officers, in whose payment they may be prior to embarkation, a final last-pension certificate, or, if proceeding to a colony, a colonial warrant, showing them paid up to and for the day preceding the date of embarkation.

NOTE 2.—The final L. P. C. of an officer in temporary civil employ, who reverts to the Military Dept. when he proceeds on leave; will be issued by the C. M. A. of the District within which is located the civil station from which the officer is proceeding on leave.

NOTE 3.—The final L. P. C. will be issued to the individual before he or she leaves the station, but if the individual has left India without a final L. P. C. it will be forwarded to the India Office, or the High Commissioner, as the case may be, at the earliest possible date.

NOTE 4.—In any case in which there is a probability that the final L. P. C. will not be issued in time to admit of pay being drawn in continuation on due date, a temporary L. P. C. will be issued pending the issue of a final L. P. C.

Audit and Objections.

62. For the procedure in regard to personal claims. see paragraph 41.

63. When erroneous payments have been admitted in audit for a considerable time owing either to a wrong interpretation of financial rules, or to oversight, the following procedure should be observed for the recovery or otherwise of the amounts overpaid :—

Erroneous payments.

- (a) When a wrong interpretation of a financial rule has been followed in an audit office, the new interpretation should, in the absence of special instructions to the contrary, be given effect to from the date of issue by the Ar. G. or the M. A. G. of the orders stating the correct interpretation.
- (b) When erroneous payments have been left unchallenged owing to oversight the audit office should not, of its own motion, undertake a reaudit of bills paid more than twelve months previously, but should report the facts of the case to the G. of I. for orders, and a reaudit should be made only if so desired by the G. of I.

64. (1) The officers mentioned in paragraph 15, who exercise the full powers of a Local Government under the Civil Service Regulations (with the exception of G. Os. C.-in-Chief, whose special powers in this matter are defined in the following sub-paragraph) have the power of remitting overissues of pay, and disallowances by audit officers so far as they affect payments made to commissioned officers, warrant and non-commissioned officers and soldiers, as well as others serving under them who are not appointed directly by the Government of India, more than 12 months before the date when they were challenged, provided they consider the amount to have been drawn by the person concerned under a reasonable belief on his part that he was entitled to it, and that he has not displayed such a degree of negligence as to make it equitable, in spite of the lapse of time, to enforce recovery in whole or in part.

(2) G. Os. C.-in-Chief exercise the same powers as the officers mentioned in the preceding sub-paragraph in regard to all overissues of pay, and disallowances by audit officers, so far as they affect payments made more than twelve months before the date when they were challenged. In the case of overissues or disallowances of payments where erroneous issue has been challenged within twelve months from the date of payment, G. Os. C.-in-Chief have similar powers to sanction remissions on the following conditions :—

- (1) That the amount challenged was drawn by the individual concerned under reasonable belief on his part that he was entitled to it.
- (2) That the amount challenged was not an overdrawal occasioned by delay in notifying an individual's promotion or reversion.
- (3) That the overdrawal does not evidence some defect in system which should receive the notice of the Government of India.
- (4) That the overdrawal has not—
 - (a) had the effect of raising an individual's emoluments in such a manner as to increase his salary beyond Rs. 9,600 per annum ;

(b) involved other expenditure which under any specific rule requires the sanction of the Secretary of State.

The audit officer should bring to the notice of the Government of India cases in which he thinks the intention of the rule is being misapplied.

NOTE.—Remissions under this rule of overissues challenged within 12 months must be exceptional.

(3) If the amount overissued or disallowed was drawn partly within twelve months and partly at a date or dates more than twelve months anterior to the date of challenge, the part amounts involved within and beyond the twelve months, limit will be considered separately (independently) under the above orders : see also paragraph 41.

(4) In the case of payments made in advance and subject to subsequent adjustment on production of final bills, documents, or other information, for the purpose of audit, the twelve months' limit dates from the submission of the final bill, etc., and not from the date of receipt the advance.

(5) All overpayments due to incorrect interpretation of the regulations on the part of the M. A. Department for which direct responsibility attaches to that Department should be submitted to the Government of India for orders.

NOTE 1.—In sanctioning the remission of disallowances and overissues the following principles will be observed :—

(a) An individual's belief as to the allowances to which he is entitled is not a " reasonable belief " if he has omitted entirely to investigate the matter on his own account.

(b) Where the overdrawal has been due merely to delay in the publication of graduation lists, recovery should not be treated as a case of hardship unless the circumstances are very exceptional.

NOTE 2.—Nothing in these rules shall be held to confer on individuals any claim to the remissions of sums due to Government.

65. Cs. M. A. will regulate their audit strictly by the established rules which they have no discretionary authority to relax, and they are required to retrench or object to any charge which is not duly authorised or is unsupported by proper vouchers, but if such retrenchment would disturb a long existing practice or when the amount is considerable they will take the orders of the G. of I. if necessary.

Audit, how regulated, and retrenchments by Audit Officers.

The final decision of an independent audit officer in respect to a charge on the ground that it is inadmissible, or that the sanctioning authority was not competent to order it, must be accepted, but an appeal against such decision may be made through the proper channel (see paragraph 69 of this volume and paragraph 375 of the Regulations for the Army in India). If in the opinion of an audit officer any order issued by the A. D. is unsupported by specific, general or delegated sanction of the S. of S., his objection thereto cannot be overruled without reference to the M. A. G. or the Ar. G.

NOTE—A Command Controller may, if he thinks fit, revise an audit decision of a C. M. A. in his Command, except in the case of the C. M. A. Burma District, the C. A. F. A. or the Controller of Accounts R. A. F., in whose case the M. A. G. is the competent authority.

66. The M. A. G. shall not be overruled by the A. D. on a question of rule or procedure in relation to Army or Marine expenditure without the concurrence of the Ar. G. and the F. D.

M. A. G. cannot be overruled without reference to Ar. G. and F. D.

67. (i) An audit officer of or above the rank of Deputy Controller of Military Accounts may, in order to save time and trouble over petty sums, waive

Powers of Audit Officer to waive objections and to write off irrecoverable amounts.

any audit objection up to a limit of Rs. 5 in each case, and any gazetted officer in charge of a section of an audit office may exercise the same power up to a limit of Re. 1 only. Controllers should,

however, review periodically the sanctions given by their Deputies and other gazetted officers.

NOTE.—If the irregularity is one that is likely to recur, the officer responsible should be told that it is objectionable, even though no recovery be made.

(ii) Some items are placed under objection not because the whole or any portion of the expenditure is unjustifiable in itself, but because it is not exactly covered by rule or the authority for the expenditure is insufficient, or full proof that it has been incurred has not been provided, for example, there is an absence of one or more sub-vouchers. In such cases the head of an audit office, *i.e.*, the Controller, may waive an audit objection up to a limit of Rs. 50 in each case, provided :—

- (a) that the expenditure is not of an intrinsically recurring nature ; and
- (b) where the objection is based on insufficiency of sanction, that he is satisfied that the authority empowered to sanction the expenditure would accord sanction if required ; or
- (c) where the objection is based on insufficiency of proof of payment, that he is of opinion that undue trouble would be caused if the submission of the full proof of the expenditure having been incurred were insisted on, and he sees no reason to doubt that the outlay has actually been made.

NOTE.—This power cannot be delegated to any subordinate officer.

(iii) In the case of items which have become irrecoverable from any cause, a C. M. A. may write off an amount not exceeding Rs. 50 in each case.

NOTE.—The authority vested in the Controller under this para. is not to be exercised in respect of items in the check or audit of which he has no concern, for example, where his office merely receives bills and forwards them to another office for final audit.

(iv) The rules in this para. are not affected by any conditions or limitations imposed in any other para. of this volume.

68. As a general rule disbursing and stores officers are responsible for their receipts and payments and audit objections thereon will be made against them.

Objection Statements.

69. An appeal against the final disallowance of an audit officer should be submitted as expeditiously as possible, and in no case should it be deferred

Appeals.

beyond two months from the date of issue of the intimation of final disallowance, see paragraph 41.

Every appeal must be accompanied by all papers relating to the case, The G. O. C. District or Independent Brigade Area, in agreement with the C. M. A. concerned, in his capacity as financial adviser, is empowered to decide whether recovery of the disallowance should be withheld until the appeal has been fully considered and orders passed thereon, such decision having due regard to the protection of the interests of Government and to the likelihood of the remission of the disallowance or overpayment by the competent authority.

In cases where it is decided that recovery should not be withheld, the appellant should be so informed, and the C. M. A. requested to proceed with the recovery forthwith.

70. When sums are retrenched from contractors' bills the grounds on which the amounts have been disallowed will be communicated on I. A. F. A-471.

Retrenchment from contractor's bills and appeals. If the claimant is dissatisfied with the decision given, he may, within one month from date of such decision, appeal to the District Commander.

Home Store Estimates and Indents.

71. Heads of depts. will prepare annually estimates of the value of stores required from England during the ensuing year based on the known and probable requirements of the year to which they relate, and will submit the estimates in time to reach the A. D. not later than the 15th August in each year.

Home Store Estimates.

NOTE 1.—For Medical Stores the estimate should be sent in December of each year.

NOTE 2.—The estimates should be subdivided under general heads, *e.g.*, in the case of I. A. S. C. Stores under "Provisions", "Materials", "Gear", "Machinery", etc., in the case of Ordnance Stores, "Arms", "Accoutrements", "Materials", "Tools", etc.

72. A report of the modifications necessary in these estimates will be submitted by heads of depts. so as to reach the A. D. by the 1st January.

Modifications in Home Store Estimates. This report should be based when possible on the actual value of the indents for stores from England for the same year and all orders involving expenditure in the home store estimates for which no provision has been made in the original estimates. A further report of important modifications only will be submitted to reach the A. D. by 1st February.

NOTE.—Modifications in the case of estimates for I. A. S. C. (including Mechanical Transport, Remount and Farms Stores) should reach the A. D. not later than the 15th December and 15th January of each year.

Rules for preparation of home store estimates.

73. The following rules will be observed in the preparation of Home Store estimates:—

- (i) Extraordinary expenditure, such as for mobilisation or field operations, will not be taken into account in calculating ordinary requirements.
- (ii) A lump sum calculated at 5 per cent on the value of the stores (2 per cent in the case of clothing) will be separately added at the foot of the estimates to cover the probable cost of freight.
- (iii) The figures will be stated in English currency.
- (iv) Any large or exceptional expenditure anticipated and any differences between the estimated figures and the average value of the indents for the past three years should be explained.

74. Indents for stores required from England will be prepared by the heads of depts. concerned, and, after detailed check by the prescribed financial authorities, will be forwarded direct to the India Store.

Indents for home stores. Dept., London. Heads of depts. will arrange to furnish the financial authorities concerned with all necessary particulars regarding stocks, dues, requirements, established proportion, average expenditure of previous years, etc., to enable them to check these indents.

NOTE.—As regards Medical stores, see clause F of para. 75 in connection with the submission of indents to the financial authority for scrutiny.

Rules for preparation and transmission of indents for home stores.

75. The indents will be prepared and forwarded to the India Store Dept., London, in accordance with the following rules. A copy of the indent will be forwarded to the Chief Controller of Stores, Indian Stores Dept.

A.—Ordnance stores for arsenals and depots.

Indents will be prepared by the D. E. O. S. in two parts. The first part will comprise two-thirds of the estimated requirements of each item for the following year after allowing for the authorised working balances and war reserves. This part will be forwarded after check by the financial authorities so as to reach the India Store Dept., London, during October of the year preceding that to which the indent relates. The second part will contain the balance of the years' requirements, based on the latest information regarding stocks and requirements, available at the time of its preparation, and should reach the India Store Dept., London, during the following April.

B.—Clothing Stores.

The procedure will be the same as that laid down for ordnance stores for arsenals and depots except that the second part of the indent will be forwarded so as to reach the India Store Dept., London, in June of the year to which it relates.

C.—Stores for Ordnance Factories.

Indents will be prepared by the M. G. S. in two parts. The first part will comprise stores contained in vocabulary sections 1 to 9, and the second part those contained in the remaining sections. The quantities included in this indent will be determined as far as possible with reference to the probable requirements (which should be ascertained from the D. E. O. S.) of the army during the year concerned. After check by the D. F. A. the indents will be sent by the M. G. S. to the India Store Dept., London, so as to reach that dept., the first part in October and the second part in February.

D.—I. A. S. C. (including Mechanical Transport), Remount and Farms Stores.

Consolidated indents will be prepared by the heads of depts., and forwarded to the D. F. A. concerned for scrutiny at least one month before the date of their despatch to the India Store Dept., London. After check by the D. F. A., the indents should be forwarded by heads of depts. direct to the India Store Dept., London, so as to reach that dept. by the 1st November, preceding the year in which the stores are required.

Supplementary indents should also be referred to the D. F. A. for scrutiny before despatch to the India Store Dept., London, with full reasons as to their necessity, the value of the articles included therein, and with an indication of the source from which the expenditure should be met.

NOTE.—Indents for Mechanical Transport Stores, other than N. I. V. Stores, will, however, be prepared as and when necessary, within the limits of the annual grant made for such purchases, and will be forwarded to the D. F. A. concerned for scrutiny before despatch to the India Store Dept., London.

E.—R. A. F. Stores.

Indents should be prepared by the O. C., Aircraft Depot, in two parts—the first part for the requirement of the first half of the ensuing year and the second part for the concluding half-year, and submitted to the A. O. C., R. A. F., in India, for approval. The latter officer will refer the indents to the D. F. A., R. A. F., for check, and thereafter forward them to the India Store Dept., London, the first part by the 31st October preceding the year in which the stores are required, and the second part by the 30th April following.

As regards stores required for R. A. F. works, the C. R. Es. concerned will prepare indents in accordance with the rules laid down for M. E. S. stores, and forward them to the Engineer-in-Chief, who will, after scrutiny, pass the indents to the C. R. E., R. A. F., for concurrence or remarks. The C. R. E., R. A. F., will then forward the indents to the D. F. A., R. A. F., who will after check return them to the Engineer-in-Chief for transmission to the India Store Dept., London, in accordance with the rules for M. E. S. stores. The D. F. A., R. A. F., will certify whether the necessary funds are available; he will also inform the C. R. Es. concerned of the amount which will go against the allotments. The Engineer-in-Chief will see that the indents are clearly marked to indicate that the cost is debitable to the R. A. F. grant.

F.—Medical Stores.

The D. G., I. M. S., will prepare the indents in two parts. As soon as possible after figures of stocks on the 1st April are available, and in any event not later than the 1st July in each year, the first part of the indent, which should contain only demands for articles, which are required for the replacement of working stocks (the necessary quantity of which is determined by means of an approved formula), and which are required to enable issues in the first eight months of the following year, should be prepared and sent direct to the India Store Dept., London. The indent should, when possible, ask for deliveries by instalments within the first eight months of the following year. After despatch a copy of the indent will be forwarded to the F. A. for scrutiny. If any corrections are found necessary, they will be communicated to the India Store Dept., London, by letter or cable. The second part of the indent, which will include demands for other stores, should be forwarded to the India Store Dept., London, not later than February of each year, after the indent has been scrutinised by the F. A. Supplementary indents should also be referred to the F. A. for scrutiny before despatch.

75. The following rules London will apply to the indents.

the component part is required, and (e) the number and date of any catalogue from which the information is obtained on which the demand is based.

- (ii) The indents should include only authorised stores.
- (iii) Supplementary indents may be submitted at any time when the urgency of the requirements does not permit of the demands being deferred for inclusion in one of the regular indents. They will be subject to the same financial check as the regular indents.
- (iv) Indents will not be forwarded until the F. A. or D. F. A. concerned has certified that budget provision exists in the Home estimates to meet the expenditure involved. When such provision is inadequate steps should be taken to obtain a duly sanctioned reappropriation to cover the deficit.
- (v) The indents should be submitted in print, but whenever it may be more convenient or economical they may be type-written on printed skeleton forms provided that all copies are on tough paper and clearly legible and care is taken to ensure that all copies of each indent are identical.
- (vi) Six copies (thirteen copies in the case of R. A. F. Stores) of the annual indents should be sent to the India Store Dept., London.
- (vii) Each indent will be clearly marked with the exact head of service and Revenue to which the cost is chargeable; the word "Imperial" or "Provincial" and the Dept. demanding the stores should be printed on the face of each indent; indents should also indicate whether the expenditure refers to a "reserved" or "transferred" subject and is "voted" or "non-voted."
- (viii) Indents for Ordnance, Clothing and R. A. F. Stores will bear a telegraphic code word.
- (ix) Copies of each indent (both regular and supplementary) will be supplied to the F. A. or D. F. A. concerned at the time of forwarding it to the India Store Dept., London.
- (x) When it is essential that any item of an indent should be received by a particular date, it will be stated, but the longest possible notice will be given.
- (xi) English weights and measures will only be used and money values will be entered in sterling.
- (xii) Indents will be numbered consecutively and each item of an indent will be numbered serially.
- (xiii) No article will be included in an indent which is available in the stock of another dept.
- (xiv) Indents should be carefully scrutinised by the sanctioning authority with a view to judging whether articles are not being indented for from Europe which could be as economically and satisfactorily obtained from local manufacturers. Should any article, which is available of Indian manufacture, be included in the Home indent, the reason for such inclusion should be explained on the indent. Copies of all indents should, after despatch, be submitted to the G. of I., Dept. of Industries and Labour (Indian

81. The indents will be consolidated by the Engineer-in-Chief and referred to the D. F. A. concerned for scrutiny. The Engineer-in-Chief will then forward the indents direct to the India Store Dept., London. The rules laid down in para. 76 should be observed in preparing and submitting the indents.

Pensions.

82. All officers should bear in mind that delay in the payment of pensions may involve great hardship and everything should be done to prevent or shorten to the utmost such delays.

Delay in payment to be avoided.

83. The C. M. A. concerned is responsible for the correct disposal of all applications submitted to him for pensions or gratuities or continuance of the Order of British India or the Indian Order of Merit allowances, and will publish in his pension circulars the amount of pension, etc., sanctioned in each case, the date from which it is payable and such other details as may be necessary. Applications will be submitted on the undermentioned forms and in accordance with the instructions printed thereon:—

- Application for retiring and invalid pensions or gratuities . . . I. A. F. A-356, Y-1948 or A-311.
- Application for extraordinary injury pensions or gratuities . . . I. A. F. A-367.
- Application for family pensions and children's allowances . . . I. A. F. A-366.
- Application for extraordinary family pensions or gratuities . . . I. A. F. A-368.
- Application for the continuance of the Order of British India or to the Indian Order of Merit allowances to men discharged without pension . . . I. A. F. A-369.

NOTE 1.—Claims to retiring, invalid and disability pensions of or to continuance of O. B. I. or I. O. M. allowances to Indian officers and other ranks and claims to family pensions and children's and I. O. M. allowances in respect of their heirs should invariably be accompanied by the individual's sheet rolls.

NOTE 2.—In cases in which a service book is maintained, it must accompany the application of the claimant. Service rolls instead of service books should be maintained for all inferior servants pensionable under the rules in the C. S. Regs. and these should invariably be submitted with the pension papers to the audit office. Service rolls should contain information regarding the date of employment of the individual, his caste, tribe, village, age, height and marks of identification, when employed, his rank, promotion, reduction or other punishment; his absence from duty on leave or without leave; the interruptions in his service and every other incident in his service which may involve forfeiture of portions of his service or affect the amount of his pension.

NOTE 3.—The claim to gratuity of a short service man is disposed of by the officer under whom he is serving, in communication with the audit officer concerned.

NOTE 4.—The special pension authorised in Pay and Allowance Regs., Part II, to a soldier of the British Service on the U. L. is awarded by the Chelsea Commissioners. In such cases the head of the dept. concerned will forward the original recommendation of the G. of I. as to the rate of pension to be granted, together with the man's other discharge documents, to the authorities in England.

NOTE 5.—Pensions will be calculated to the nearest anna.

84. A pension is payable from the date on which the pensioner ceased to be borne on the effective establishment, i.e., the date following that of discharge.

Date of commencement of pension. The date of discharge of a person subject to the Army Act or the Indian Army Act will be regulated in accordance with these Acts and the rules made thereunder. In other cases it will be that on which the order of discharge is received at the station at which the individual is serving; if absent on leave, the date of discharge will in such cases be the date of transfer to the pension establishment. In the cases referred to in the last sub-para. of para. 285. Pay and

Allowance Regs., Part I, pension will not be admissible for any day on which pay, etc., is drawn. A family pension is payable from the date following that of the casualty which creates the claim.

NOTE.—The above rule does not apply to departmental officers and departmental warrant officers on the U.L. and members of the I. M. D. in whose case the date on which pension takes effect will be the date of retirement, which will be fixed by the head of the dept. concerned and published in the *Gazette of India*.

85. An application (I. A. F. A-356) for the grant of a pension or gratuity under civil rules will be forwarded by the administrative officer concerned to the C. M. A. for check and return. The pension certificate (I. A. F. A-376) will be issued by the administrative officer and the grant of pension notified to the C. M. A. for publication in his pension circulars. All pension papers will be returned to the C. M. A. for record.

NOTE.—In cases in which an administrative officer, who has the power to sanction a pension, records, on the application or on the letter forwarding the application, his recommendation that the pension claimed should be admitted, the C. M. A. should, on finding the claim in order, forthwith issue the necessary pension certificate and intimate his having done so to the authority concerned.

86. To enable the M. A. Dept. to verify the service claimed in pension applications, Staff, Commanding and Departmental Officers will furnish the **Pension Service Returns.** audit officers concerned, on 1st April annually, with returns of (1) office establishments (I. A. F. A-453), and (2) regimental and departmental followers serving for pension under civil rules. The names of all inferior servants for whom service rolls are maintained should be excluded from the above returns as their service is not verified by the M. A. Dept.

NOTE.—In the case of those establishments for which I. A. F. A-461 is furnished to the M. A. Dept., I. A. F. A-453 need not be furnished.

If the service claimed cannot be wholly verified from the records available, the officer receiving the application should take the statement in writing of the applicant on plain paper (see Indian Stamp Act II of 1889, Schedule I, Note 4(c)) and should also collect such collateral evidence as may be procurable, for instance, certificates such as those given by an officer to a subordinate on his leaving an office, and the testimony of contemporary servants.

87. (a) When an inferior servant, for whom a service roll is maintained under Note 1 to para. 83, retires or is invalided, the officer, who maintains the service rolls, should proceed to verify the services of the claimant with reference to office copies of pay bills, acquittance rolls or other relevant records. (The procedure laid down in sub-para. 2, para. 86 may also be adopted when necessary.) He should then prepare a certificate of verification, referring briefly to the documents relied upon, in support of the service claimed. He will then draw up the application in I. A. F. A-356 and forward it together with the applicant's service roll, the certificate of verification and other necessary documents through his official superiors, to the authority empowered to sanction the pension. The authority competent to sanction the pension may sanction it before submission of the pension papers to the C. M. A., provided that claim in each case is for the period of continuous and verified service and the pension is clearly admissible under the strict letter of the rules. All doubtful claims should, however, be referred to the C. M. A.

(b) The C. M. A. will, on receipt of the pension papers, exercise the necessary check on the basis of the facts entered therein and also with reference to the relevant rules. If the claim is in order and has already been sanctioned by competent authority he will notify the grant of pension in his pension circulars. In other cases the procedure laid down in para. 85 will be followed.

88. (a) The G. of I. is ordinarily unwilling to pass orders on questions affecting the pension of an individual until he actually retires, because their premature discussion occupies valuable time almost always to no purpose, and uselessly.

Premature application. (b) Accordingly no question about the pension of an individual, who has not retired from the public service, should be submitted to the G. of I., unless there are special reasons (which should always be set forth) for a departure from the general rule. The mere desire of an individual for a decision upon some doubtful abstract questions affecting his prospects does not justify public correspondence on his behalf. But this rule should not be read as prohibiting the consideration, until an individual retires or is about to retire, of a proposal to condone a break in his service.

89. No pension whether due, or to become due, can be attached by process of any court until it has actually been paid, but a public claim against a pensioner is recoverable from his pension. Conversely no pensioner can assign or sell any interest in respect of a pension not then due.

Attachment by a Civil Court.

90. If a Commissioned Officer or a British soldier, who has been transferred to the pension establishment, neglects to draw his pension for a period of twelve months, he shall be struck off the pension establishment, and shall not be readmitted unless he satisfactorily accounts for such neglect; and the authority, which originally sanctioned the grant of the pension, shall, at its discretion, grant or withhold the arrears of the pension or any portion thereof.

Arrears of pensions—
Commissioned Officers
and British soldiers.

British Troops.

91. A British soldier will be transferred to the pension establishment on the date following that on which his discharge is confirmed; if transferred to the Army Reserve in India he will receive effective pay up to and for the date prior to transfer.

Pay when to cease.

92. Annuities for meritorious service are issued quarterly in arrear; no advances of such annuities should be made in any circumstances.

Annuities for meritorious service.

Indian Military Pensioners.

93. (a) Pension claims on I. A. F. Y-1948, accompanied by necessary documents, will be submitted to the C. M. A. concerned at least one month before an individual is due to leave his unit on transfer to the pension establishment. This rule may, however, be relaxed in special cases at the discretion of the O. C. the unit.

Pension application,
Descriptive roll and Pension certificate.

(b) On receipt of the pension documents from the C. M. A., the O. C. concerned will complete the individual's descriptive roll (I. A. F. A-369) with the serial number of the pension certificate (with the exception of which the roll should be kept complete by the O. C.), and forward it to the office of pension disbursement by registered post. Should a pensioner elect to be paid at a station other than one at which payment is made by a civil treasury or post office (see Appx. IV) the above document will be forwarded to the audit officer.

In the case of a family pensioner the descriptive roll (Part II in I. A. F. A-366) will be forwarded by the C. M. A. who sanctions the pension to the O. C. the deceased's unit, for transmission to the pension disbursing officer.

(c) In all cases, the pension certificates (I. A. F. A-373) will be prepared by the C. M. A. and forwarded to the O. C. concerned, who will either hand them over or send them by registered post to the pensioners.

NOTE.—On discharge a pensioner will be furnished with an L. P. C. which he will be instructed to present to the disbursing officer concerned along with his pension certificate. Claims that may remain unadjusted after a man has been struck off the effective establishment, must be communicated to the pension disbursing officer to whose payment the pensioner has been transferred.

94. Except as provided in the C. S. Regs. a pensioner must apply in person for his pension and will be identified by comparison with his pension certificate.

In the case of a Gurkha pensioner, living beyond the borders of British India, who is physically unable to apply in person, the British Envoy at the Court of Nepal will arrange for the payment of his pension through a responsible Durbar official; and in the case of a pensioner residing in Sikkim the Political Officer there will make the payment.

NOTE.—In the case of severely wounded and infirm Indian Military pensioners, and female pensioners, who are not accustomed to appear in public, personal attendance is not necessary, but payment will be made to a representative under the following conditions:—

In the Punjab and North-West Frontier Circle where pensions are disbursed by post offices a representative of the pensioner may receive payment on production of—

- (i) The pensioner's pension certificate.
- (ii) A certificate signed by a responsible Govt. officer or by some well-known or trustworthy person that the pensioner is alive. The certificate must bear the impression of the ball of the thumb of the pensioner's left hand taken in the presence of that officer or person.
- (iii) A written authority from the pensioner to the representative bearing pensioner's thumb impression together with a specimen of the representative's signature.

In other parts of India and Burma, a life-certificate given by a sub-postmaster drawing not less than Rs. 50 p.m., tehsildar, a village headman, or the head of a village *panchayat*, who is acquainted with the pensioner, will be accepted by a pension disbursing officer in lieu of the certificate at (ii) above, if he has no reason to doubt the veracity of such a certificate. He will inform the pensioner's representative of any further guarantees which he may require to safeguard the payment being received by the correct person. He will also make independent enquiries once a year to satisfy himself that the pensioner is still alive.

95. All pensions are payable in arrears, *viz.*, quarterly in all Districts except in the Madras and Burma Districts where payment is made monthly. A

Mode of payment.

list of stations at which such payments are made, showing the channel of payment in each case, is given in Appx. IV.

Payments of pensions, both civil and military up to Rs. 50 p.m. may be made by postal money order at the option of the pensioner, the money order commission being deducted from the amount of pension.

NOTE 1.—To minimise delay in payment from a sub-treasury, the C. M. A. will address the authority for payment of pensions to the treasury officer, a copy of the same with relevant documents being forwarded simultaneously to the sub-treasury officer with instructions to commence payment forthwith.

NOTE 2.—Indian Military Pensioners residing in the Central Provinces and Berar, the Bombay Presidency including the Southern Konkan, the District of the Santal Parganas and in Hyderabad (Deccan) are allowed to draw their pensions monthly instead of quarterly.

NOTE 3.—Members of the Order of British India and the Indian Order of Merit entitled to the continuance of the allowances after their discharge without pension will be paid in the same manner as pensioners.

96. Claims to arrears of pension which have been made within a period of twelve months will be investigated and paid at the discretion of the pension disbursing officer. Claims preferred after the expiration of one year and within three years will be settled by the audit officer concerned. If after the expiration of three years no explanation has been received of the cause of a pensioner failing to draw his pension, his name will be struck off the pension establishment. A pensioner thus struck off the rolls may be readmitted at the discretion of the C. M. A. concerned.

NOTE.—In the case of pensioners who draw their pensions from the Katmandu, Gorakhpur, Darjeeling, Darbhanga and Bahraich Treasuries, the British Envoy at the Court of Nepal, the R. O. for Gurkhas, the Assistant R. O. of Ghum, the Assistant R. O., Laheria Serai, and Deputy Commissioner, Bahraich, respectively, can settle claims preferred after the expiration of one year, but within three years without a reference to the audit officer.

The above-mentioned officers may, also, in the case of Gurkha pensioners, readmit pensions, at their discretion, after the expiry of three years, but in such cases the pensioner's explanation for non-drawal of pension should be submitted in support of the first payment.

97. Subject to the following conditions, arrears of pensions claimed in respect of a deceased pensioner within three years of his death will be investigated and paid to the heirs of the deceased by the pension disbursing officer responsible for the payment after such enquiry into the right and title of the claimant as he may deem sufficient. If there is reasonable doubt regarding such claim or title, the payment should only be made to the administrator appointed by the Civil Court. Claims preferred after the expiration of three years from date of death, also claims to sums in excess of Rs. 100 preferred after 12 months from the death of the pensioner and claims to arrears due for periods in excess of 12 months will require the sanction of the C. M. A. concerned before payment.

NOTE 1.—In cases in which the exact date of a military pensioner's death cannot be ascertained, the C. M. A. concerned is empowered to admit arrears of pension for the entire month in which the casualty occurred, but when the month or year of death is not known, the payment of arrears will be limited to a period of one month.

NOTE 2.—Arrears due to the estate of a deceased Indian pensioner who drew his pension from the Nepal Treasury will be paid by the British Envoy at the Court of Nepal. In the case of Gurkha pensioners the certificate of death and heirship granted by the local Nepalese Durbar official must be countersigned by the British Envoy or the R. O. for Gurkhas.

98. Payments to persons other than Indian Military pensioners are also made by Treasury Officers to the classes noted below under instructions from the C. M. A.

Payment to persons other than Indian Military pensioners.

- (1) British Army Reservists, (2) Other pensioners, (3) Widows and children in receipt of capitation, subsistence and orphan allowances.

99. Families of all civilians (including European and Anglo-Indian non-combatants) who have died on field service overseas may be granted an advance of pension as from the date of casualty subject to readjustment of pension on final settlement of pension.

Advances of pension to families of Civilians.

In cases where family allotment has been continued to the families of such civilians the amount in excess of pension will not be recovered but any deficiency between the allotment and the family pension will be paid to the heir.

100. If an officer's claim to wound or injury gratuity has been made and reported on by a medical board, and if there is sufficient evidence to show

Payment of gratuity to the estate of a deceased officer. that it is valid, the gratuity will be paid to his estate in the event of his death before payment has been actually made.

Security Deposits.

[N.B.—For rules applicable to M. E. S. security deposits see Account Code for the M. E. S.]

101. Security deposits need not be taken from jails, regiments or large and reliable firms. In other cases the amount of the security deposit will ordinarily be calculated as follows, in tens of rupees on

How calculated. the estimated value of the supplies for one year at the rates accepted :—

- (i) for a contract not exceeding Rs. 10,000 in value, 10 per cent. with a minimum of Rs. 25,
- (ii) for a contract between Rs. 10,000 and Rs. 30,000 in value, 7 per cent. with a minimum of Rs. 1,000 and a maximum of Rs. 2,000 ;
- (iii) for a contract exceeding Rs. 30,000 in value 5 per cent. with a minimum of Rs. 2,000. If the security deposit exceeds Rs. 6,000 the amount may be specially fixed by the administrative officer concerned, who may also at his discretion increase or decrease the amount of the security to be furnished with reference to the probable loss or inconvenience that would result to Govt. from failure on the part of the contractor.

NOTE 1.—Bonds of Indian States may be accepted as security deposits only if the Local Govt. concerned would accept them if offered.

NOTE 2.—When Govt. securities, provincial and municipal debentures, port trust bonds, etc., are offered as security deposits, they will be taken at their market value. Administrative officers will satisfy themselves that the value of the security calculated on the basis is sufficient to secure and indemnify Government against any possible loss. In the event of the market value of such securities depreciating subsequently, the depositor will not be called upon to augment his security, nor, in the event of their appreciating, will he be allowed any refund.

102. Every security deposit (whether in cash, Govt. securities, provincial and municipal debentures, port trust bonds, bank deposit receipts or savings

Registration, Transfer. bank deposits) with a Govt. officer will be recorded in a register (I. A. F. A-285) in which transactions must be noted at the time of their occurrence. Each depositor will have a separate folio allotted to him and these deposits will be proved annually in I. A. F. A-287.

When a subordinate, who has furnished a security deposit, is transferred to another District his security should be borne on the register of the office to which he is transferred, the C. M. A. being informed (I. A. F. A-1643) of the transfer in cases where deposits are in his custody.

NOTE 1.—Except cash securities which will pass through the cash book and cash account current, no security (unless confiscated and the amount realised in cash) will be entered in the cash book.

NOTE 2.—Security deposits of all I. A. S. C. personnel, which will be accepted only in cash, Government promissory notes, provincial and municipal debentures, port-trust bonds, bank deposit receipts or savings bank deposits, will be lodged with the Officer-in-Charge, I. A. S. C. Records; when such securities are to be refunded a no-demand certificate will be furnished by the A. D. S. and T. of the District or the D. A. D. S. and T. of the Independent Brigade, in which the subordinate was last employed, after communication with the C. M. A. concerned, who will testify that no claims are outstanding in his office with regard to the stores, etc., held by the individual concerned.

NOTE 3.—Security deposits of victualling agents, attached to British units, will be held in regimental charge in the name of the O. C. the unit to which the agent is attached, and shall be placed at the local or nearest branch of the Imperial Bank of India for safe custody. When such security deposits are to be refunded, a no-demand certificate will be signed by the Bd. Comdr., in whose area the unit to which the agent is attached is serving, in communication with the C. M. A. concerned, who will certify that no claims are outstanding in his office with regard to the stores, etc., held by the agent concerned.

103. A security deposit should be restored to the contractor on his executing a no-demand certificate (I. A. F. A-451) as soon as possible after the delivery of the supplies or the performance of the services contracted for and with due regard to the state of

Refund.

his accounts. If any delay occurs in the audit of these accounts a refund of such portion of his security deposit may be made to him as the executive officer after consultation with the audit officer, and with his concurrence, considers expedient. At the request of the depositor a security deposit or any portion thereof held in respect of an expired or nearly expiring contract may be appropriated in whole or in part towards the security deposit of another contract that has just been or is about to be entered into with the depositor.

If the security deposit of a contractor is attached by any court the executive officer may, if there be no claims against the contractor, pay the security into Court, otherwise the lien of Govt. on the security takes precedence of a claim by an attaching creditor; but if the contract be a joint one, *i.e.*, furnished by more than one individual joining in a contract, no security can be attached to satisfy a demand against one of the partners alone. Security deposits or any other sum due to the estate of a deceased subordinate or contractor may be paid without the production of the usual legal authority, under the orders of the G. O. C. (D. G., I. M. S. in the case of contracts of Medical Store Depots) in the capacity of a Local Govt., on execution of an indemnity bond with such securities as he may require, if he is satisfied as to the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration. In any case of doubt payment should be made only to the person producing legal authority. A security deposit made by another person on behalf of a contractor will, on fulfilment of the contract, be returned to the depositor.

No security should be refunded (see I. A. F. A-296) till the particulars of the claim have been verified with the receipt entries in the cash book or security register, and the receipt granted to the depositor for the security has been surrendered. If the receipt be not forthcoming the depositor must execute an indemnity bond (I. A. F. A-297) for double the amount of the security. One bond may cover the loss of more than one receipt belonging to the same person.

104. When a storekeeper, either permanent or temporary, is discharged, a final settlement statement of his accounts is to be prepared and signed by him in proof of its correctness. If no debt to Govt. is discovered within six months of the depositor leaving or being discharged from service, the security deposit must be refunded. Before his security is refunded, he must furnish

Final settlement on discharge.

a "no demand" certificate. Debts due to Govt., on account of stores, etc., for which the security deposit was lodged, should, if discovered within six months, be recovered from the security deposit.

105. At the close of each official year all cash security deposits remaining unclaimed for three years, exclusive of the year of deposit, will be transferred

Lapsed deposits. to the credit of Govt. by the audit officer, who will inform the officer concerned in order that he may make the necessary entries in his security register. Sums so credited cannot be refunded without the sanction of the C. M. A.

106. G. P. Notes or other securities furnished by banks as security for regimental funds deposited with them by Os. C. British or Indian units (including Auxiliary and Territorial Forces) will in all cases be endorsed to the C. M. A. of the account area in which the Hd. Qrs. of the Bank concerned is located and will be retained in his custody (*vide* Appx. XXII, Regulations for the Army in India).

G. P. Notes and other securities how dealt with. NOTE.—Securities furnished by banks will be taken at their market value. In the event of fluctuations in the market value of security deposits lodged by private banks or firms in respect to regimental funds lodged with them (*vide* Appx. XXII, Regulations for the Army in India), the C. M. A. concerned will in all cases review the position annually or, if he or the depositor so desires, after an interval of six months from the date of deposit, or from the date of the last review. In either case, when a considerable difference in value has taken place, the C. M. A. will either call upon the depositor to make up the difference or allow him a refund, as the case may be.

In other cases G. P. Notes deposited with officers will be dealt with as follows :—

(i) The notes shall remain in the name of the depositor and shall not be endorsed to any officer of Govt. in the following cases :—

(a) when deposited for a period not exceeding 12 months or

(b) when the depositor does not desire to draw interest during the period of deposit.

NOTE.—Such notes will not be converted into stock, but will be kept without any change and be delivered upon the expiry of the period of deposit.

(ii) The officer receiving the deposit will see that the notes stand in the name of the depositor and that the contract or other document executed by the depositor conveys authority to Govt. to appropriate or cancel the notes if the contract is not fulfilled.

(iii) After satisfying himself on these points, the officer receiving the deposit will lodge the notes for safe custody in the nearest civil treasury, except in the Presidency towns. In Calcutta the notes will be deposited with the Controller of Currency, and in Bombay and Madras with the Deputy Controller of Currency.

(iv) The depositor may draw interest on the notes referred to in clause (i) (a) above by tendering receipts in the usual form countersigned by the officer with whom he deposited them.

(v) When the notes are deposited for more than twelve months, and it is desired to draw interest on them whilst in deposit, they will be endorsed by the depositor to the C. M. A. and forwarded to him by the executive officer concerned; the C. M. A. will re-endorse them to the Controller of Currency, Deputy Controller of

Currency, Bombay, or Madras, as the case may be, and send them to that officer (see I. F. A. Z-2139). Such notes will be converted into stock of the loans to which they severally pertain, unless at the written request of depositors the officer receiving them desires that they should be transferred to the $3\frac{1}{2}$ per cent. loan of 1865 in the case of notes belonging to any of the $3\frac{1}{2}$ per cent. guaranteed loans, in which case they will be converted into stock of that loan.

- (vi) G. P. Notes are to be transmitted through the post insured as of the value of Rs. 100 in registered covers. The officer sending the notes should see that the persons who endorsed the notes away are the same as those in whose names they already stand, or to whom they have been endorsed. When any doubt is felt as to the validity of the endorsements on any Govt. security the note should be sent (with a fee of Re. 1 payable by the depositor) to the public debt office for renewal.

NOTE.—An endorsement signed "for any other person" is invalid. Endorsements to or by any person "in trust for" any other or trustee of anything are also invalid. All words relating to the trust must therefore be expunged under the initial or signature of the person in whose endorsement they occur. Endorsements written on a piece of paper which joins the halves of a note are also invalid.

- (vii) As a general rule no G. P. Notes will be accepted as security deposit unless they have been enfaced for payment of interest at the treasuries in which they are to be deposited whether interest is to be drawn or not, but the officer who accepts the security will exercise his discretion and need not require enfacement in petty cases of temporary deposit, or where the depositor is thoroughly trustworthy and substantial unless he has reason to suspect the authenticity of the promissory note or the depositor's title to it.

107. The C. M. A. will periodically make the payment of interest due on the G. P. Notes referred to in para. 106 (v). In the case of security deposits of subordinates and contractors of depts., which are allowed to make their own disbursements, the C. M. A. will issue authority to executive officers in I. A. F. A.-291 for each depositor separately and the latter will make the payment and support such payments by the authority in original and the payee's receipt.

G. P. Notes—Interest payable on.

108. When the return or sale of a G. P. Note is required, application (I. A. F. A.-295) should be made to the officer to whom the note was forwarded for safe custody. The Controller of Currency, Deputy Controller of Currency, Bombay, or Madras, a treasury officer or the C. M. A. acts purely as the agent of the officer who holds the notes *ex-officio*, and the latter is responsible that he does not realise, sell or return any notes unless he has the power to do so.

G. P. Notes—Return and sale of.

NOTE.—When a G. P. note referred to in para. 106 (v) is delivered up, it will not be the identical note which was sent for safe custody but only another note of the same loan or of the loan to which the original note was transferred. Stock certificates will be sent in lieu of promissory notes if so desired.

109. Provincial and municipal debentures or port trust bonds deposited with a Govt. officer will be forwarded (I. A. F. Z-2139) to the C. M. A. whatever be

Provincial and Municipal debenture and Port Trust bonds.

the period for which they are deposited. The rules laid down for G. P. Notes generally apply to these securities, but municipal debentures and port trust bonds will remain in the custody of the C. M. A. who will himself draw the interest and pay or authorise (I. A. F. A-291) the amount due to be paid to the depositor.

110. Bank deposit receipts should be made out in the name of and forwarded (I. A. F. Z-2139) to the C. M. A. for custody. Interest on bank deposit receipts

Bank deposit receipts.

should not pass through Govt. accounts, but depositors should make their own arrangements for receiving it, when due, direct from the bank on a letter from the officer who received the deposit authorising the bank to pay it.

111. In the case of savings bank deposits the depositor must himself lodge the money in the savings bank and sign the necessary security deposit form obtainable from the Post Office. He will

Savings Bank deposits.

then deliver the pass book to the officer concerned, who will satisfy himself by an inspection of the entries on page 1 that the amount deposited has been correctly pledged. Such securities cannot be withdrawn from the savings bank without the written permission (I. A. F. Z-2141) of the officer to whom the security is pledged. Should there be any claim outstanding against the depositor, the amount of such claim, if necessary, will be withdrawn by the officer concerned and paid into the treasury to the credit of Govt. The post office will pay the deposit money in whole or in part to the officer to whom the security was pledged, even though the depositor refuses to surrender his pass book.

Contracts.

[These rules do not apply to M. E. S. contracts. For rules applicable thereto see Account Code for the M. E. S.]

112. For instructions and guidance in the making of contracts and in the principles to be observed in dealing with contractors, officers are referred to

General.

the "Manual for the guidance of officers of the S. and T. Corps in their relations with contractors."

113. Supplies and services required to carry on the public business should, unless otherwise provided for, be obtained by contract, or orders for supplies for immediate delivery may be given on I. A. F. Z-

Supplies by Contract.

2123. Supplies from petty dealers may also be obtained after due notice issued on I. A. F. Z-2137 by verbal offers tendered at public auctions. When expedient, special contracts should be entered into in order to meet demands for supplies and services occasioned by the existence of field service conditions.

114. All contracts, agreements, understandings, etc., entered into by a

Contracts with commercial or non-Govt. concerns.

military officer with commercial or non-Government concerns will be recorded in writing, and a copy signed by both contracting parties will be carefully filed.

115. Executive officers are charged with the arrangement of all details necessary to effect a contract, and will themselves furnish intending contractors with all necessary information, carefully

Executive officers to arrange contracts. guarding against any interference on the part of their subordinates. No subordinate of any office or department, or any official in receipt of any salary from Govt., may be, in any way, pecuniarily interested in a contract, nor may he become security for a contractor or assist him in the preparation of any tender or account.

116. Contracts must be sanctioned by competent authority and once sanctioned no contract rate may be increased without the sanction of the

Sanctions and modifications of contracts. G. of I. Modifications in the conditions of a contract which do not involve an enhancement of the contract rates, may, however, be sanctioned

by competent authority.

117. The Q. M. G. India is authorised (a) to sanction modifications in the conditions of a contract including an enhancement of the contract rates and (b) to delegate this power only to G. Os. C.-in-Chief commands.

The G. Os. C.-in-Chief, in exercising this power, will invariably consult the C. M. A. of the command, in his capacity as Financial Adviser before sanctioning any modifications. If there is any difference of opinion between the G. O. C.-in-Chief and his Financial Adviser, the matter will be referred with full details to the Q. M. G. India for decision.

NOTE.—Officers competent to sanction contracts for I. A. S. C., Transport Services, Ordnance, Clothing and Medical Stores, are enumerated in Appx. V.

118. A contract cannot be made by or on behalf of a minor, but if a contractor dies his legal representative, even though a

Contract by a minor—invalid. minor, is bound by the terms of the contract.

NOTE.—An Indian attains his majority at the age of 18, unless he is under the jurisdiction of the Court of Wards, or a guardian of his property has been appointed by any court, in which case he becomes a major at the age of 21.

119. Before advertising for tenders the executive officer, or the administrative officer in the case of the Ordnance Dept., will draw up a careful estimate of the probable amount of supplies for which he wants

Estimating requirements. to contract, with reference to past and future requirements. This estimate will be prepared from the forms (I. A. F O-1361 or Z-2131) in use in the several depts. in which are recorded the amounts of supplies made by contract, purchase, or issue from stock, or on the annual demands. These records also enable the executive officer to watch the supplies under each contract, and to execute a fresh one if rates are favourable in time to take effect as soon as the probable requirements under the existing contract have been delivered.

120. Where the jail or forest department can supply articles equal in quality and at not more than the local market rate, it should

Jail and Forest Department supplies. be invited to undertake the supply, and further tenders need not be called for.

121. The advertisement calling for tenders for a contract should be published by any or all of the following methods with reference to the importance of the contract, and the nature of the supplies :—

Advertisements.

By advertisement in the Govt. Gazette and local papers, English and vernacular, and in case of important contracts, in the papers of other provinces, or by notices on I. A. F. Z-2137, which should be forwarded to the civil authorities to be posted in public places, or to be circulated to likely tenderers. In such advertisements it will suffice to state in general terms the articles for which tenders are invited, and refer tenderers for further particulars to the officer signing the advertisement who will supply likely tenderers with tender forms. When the demand for any particular supply is very large, a separate advertisement should be issued for it and tenders for the whole or for any fixed portion may be called for.

122. Tenders for all supplies for which a special form is not prescribed must be submitted on I. A. F. Z-2120 which cannot be altered, otherwise than as provided for thereon, without the sanction of the G. of I. It will be issued to tenderers free in accordance with the instruction on I. A. F. Z-2137. Before issue to tenderers the tender and schedules will be carefully filled in and completed, leaving only the rates and the tenderer's signature to be added.

Tenders.

123. Tenders should be deposited by tenderers, or if received by post then by the executive officer, in a securely locked box of which the executive officer will keep the key or keys. No tenders are to be received after the hour stated in the notice to contractors. At the time fixed therein for opening tenders the executive officer concerned will, in the presence of one other commissioned officer, enter the name of each tenderer, whose tender is accompanied by the necessary earnest money, and the rate tendered by him, in the comparative statement of tenders (I. A. F. Z-2125). He will also number, date and initial the tender received. If competent to sanction the contract, the executive officer will select the most suitable tender or reject all as he deems expedient. If not competent to sanction the contract, he will at once forward I. A. F. Z-2125 with his recommendations and the tender, if any, of which he recommends acceptance (and lower tenders, if any) to the competent authority.

Opening Tenders.

The most favourable tender that is considered *reliable* should be accepted. This tender is not necessarily the lowest. Every tender of which the acceptance manifestly would result in loss to an honest contractor should be rejected. The accepting officer will record his reasons for rejecting tenders, if any, lower than the one he accepts.

A tender for assorted supplies may be accepted in whole or in part, the object being to prevent a high rate being tendered for articles for which there is a large demand and a low rate for those of which but small quantities are required.

124. Any tender which does not fulfil the conditions stated in the tender form or notice to contractors may be rejected, but trivial errors such as—

Errors in tenders.

- (a) omission to enter the rates in words. (b) omission to initial any alteration in rates. (c) omission to sign both tender and schedule(s),

may be corrected in the presence of the executive officer and will be initialled by both parties.

115. Executive officers are charged with the arrangement of all details necessary to effect a contract, and will themselves furnish intending contractors with all necessary information, carefully guarding against any interference on the part of their subordinates. No subordinate of any office or department, or any official in receipt of any salary from Govt., may be, in any way, pecuniarily interested in a contract, nor may he become security for a contractor or assist him in the preparation of any tender or account.

116. Contracts must be sanctioned by competent authority and once sanctioned no contract rate may be increased without the sanction of the G. of I. Modifications in the conditions of a contract which do not involve an enhancement of the contract rates, may, however, be sanctioned by competent authority.

117. The Q. M. G. India is authorised (a) to sanction modifications in the conditions of a contract including an enhancement of the contract rates and (b) to delegate this power only to G. Os. C.-in-Chief commands.

The G. Os. C.-in-Chief, in exercising this power, will invariably consult the C. M. A. of the command, in his capacity as Financial Adviser before sanctioning any modifications. If there is any difference of opinion between the G. O. C.-in-Chief and his Financial Adviser, the matter will be referred with full details to the Q. M. G. India for decision.

NOTE.—Officers competent to sanction contracts for I. A. S. C., Transport Services, Ordnance, Clothing and Medical Stores, are enumerated in Appx. V.

118. A contract cannot be made by or on behalf of a minor, but if a contractor dies his legal representative, even though a minor, is bound by the terms of the contract.

NOTE.—An Indian attains his majority at the age of 18, unless he is under the jurisdiction of the Court of Wards, or a guardian of his property has been appointed by any court, in which case he becomes a major at the age of 21.

119. Before advertising for tenders the executive officer, or the administrative officer in the case of the Ordnance Dept., will draw up a careful estimate of the probable amount of supplies for which he wants to contract, with reference to past and future requirements. This estimate will be prepared from the forms (I. A. F O-1361 or Z-2131) in use in the several depts. in which are recorded the amounts of supplies made by contract, purchase, or issue from stock, or on the annual demands. These records also enable the executive officer to watch the supplies under each contract, and to execute a fresh one if rates are favourable in time to take effect as soon as the probable requirements under the existing contract have been delivered.

120. Where the jail or forest department can supply articles equal in quality and at not more than the local market rate, it should be invited to undertake the supply, and further tenders need not be called for.

121. The advertisement calling for tenders for a contract should be published by any or all of the following methods with reference to the importance of the contract, and the nature of the supplies :—

By advertisement in the Govt. Gazette and local papers, English and vernacular, and in case of important contracts, in the papers of other provinces, or by notices on I. A. F. Z-2137, which should be forwarded to the civil authorities to be posted in public places, or to be circulated to likely tenderers. In such advertisements it will suffice to state in general terms the articles for which tenders are invited, and refer tenderers for further particulars to the officer signing the advertisement who will supply likely tenderers with tender forms. When the demand for any particular supply is very large, a separate advertisement should be issued for it and tenders for the whole or for any fixed portion may be called for.

122. Tenders for all supplies for which a special form is not prescribed must be submitted on I. A. F. Z-2120 which cannot be altered, otherwise than as provided for thereon, without the sanction of the G. of I. It will be issued to tenderers free in accordance with the instruction on I. A. F. Z-2137. Before issue to tenderers the tender and schedules will be carefully filled in and completed, leaving only the rates and the tenderer's signature to be added.

Tenders.

123. Tenders should be deposited by tenderers, or if received by post then by the executive officer, in a securely locked box of which the executive officer will keep the key or keys. No tenders are to be received after the hour stated in the notice to contractors. At the time fixed therein for opening tenders the executive officer concerned will, in the presence of one other commissioned officer, enter the name of each tenderer, whose tender is accompanied by the necessary earnest money, and the rate tendered by him, in the comparative statement of tenders (I. A. F. Z-2125). He will also number, date and initial the tender received. If competent to sanction the contract, the executive officer will select the most suitable tender or reject all as he deems expedient. If not competent to sanction the contract, he will at once forward I. A. F. Z-2125 with his recommendations and the tender, if any, of which he recommends acceptance (and lower tenders, if any) to the competent authority.

Opening Tenders.

The most favourable tender that is considered *reliable* should be accepted. This tender is not necessarily the lowest. Every tender of which the acceptance manifestly would result in loss to an honest contractor should be rejected. The accepting officer will record his reasons for rejecting tenders, if any, lower than the one he accepts.

A tender for assorted supplies may be accepted in whole or in part, the object being to prevent a high rate being tendered for articles for which there is a large demand and a low rate for those of which but small quantities are required.

124. Any tender which does not fulfil the conditions stated in the tender form or notice to contractors may be rejected, but trivial errors such as—

Errors in tenders.

- (a) omission to enter the rates in words, (b) omission to initial any alteration in rates, (c) omission to sign both tender and schedule(s),

may be corrected in the presence of the executive officer and will be initialled by both parties.

125. If no tenders are received, or if those received for any article are not acceptable, the contract will not be readvertised except in very special circumstances, *e.g.*, when collusion between tenderers is suspected, or when by the adoption of such a course material gain is likely to accrue to the State ; but purchase may be resorted to. In the case of unimportant supplies from petty dealers, however, auction bids may be taken before resorting to purchase.

Non-receipt of tenders. The earnest money of the accepted tenderer should alone be retained unless the acceptance of the tender rests with higher authority, in which case the earnest money of the lower tenderers will also be retained until sanction is received. No order is required for the forfeiture of earnest money which follows on default and should be at once credited to Govt. Earnest money once forfeited cannot be restored without the sanction of the next higher authority.

127. The tender (I. A. F. Z-2120) becomes a contract on acceptance, which will be communicated to the tenderer on I. A. F. Z-2124. A special form of contract deed is not required except in the case of specially important contracts, and it should then be drawn up by the Govt. law officer, half the cost of the deed being payable by the contractor. A tender cannot be made, nor can a contract be signed, by an agent unless he holds a power of attorney expressly authorising him to do so.

Contract Deeds. 128. One or more contractors may employ an agent duly authorised by power of attorney (I. A. F. Z-2133 and 2134) to act for them.

129. Unless otherwise determined by the administrative officer concerned or the orders of the G. of I., a contract will ordinarily be for the twelve months of the financial year, or for a shorter period, if necessary. If it be in the public interest to extend a contract, this should be done under the orders of the administrative officer and a new contract must be signed.

Duration of contracts.

Dealings with Contractors.

130. When a contractor desires to transfer a contract, the party who is willing to take up the supply should be called upon to execute a fresh contract (I. A. F. Z-2120).

Transfer of contracts.

131. All orders for supplies under a contract should be given on I. A. F. Z-2135 and the contractor's acknowledgment therefor obtained. Supplies should be made at the places provided for in the first schedule, but if this is to Corps direct they must be tendered in the presence of a representative of the dept. concerned. Supplies should be passed without delay, and any objection must be raised before the contractor is granted a receipt. Except in the case of periodical supplies at short intervals when accounts are submitted monthly, a contractor should be paid as soon as possible after his supplies are accepted.

Supplies.

NOTE.—Supplies of ration articles, made direct by contractors to the unit, should, as far as possible, be made in the presence of a representative of the I. A. S. C. Although delivered direct the I. A. S. C. is responsible for the quality of the supplies.

132. Unless specially provided for by the tender or authorised under special rules, no cash advances should be made to contractors.

Advances.

133. Under clause 4 of the tender form a contractor, in certain cases therein specified, becomes liable to pay Govt. compensation for loss or inconvenience that may result from his default or from the rescission of his contract under clause 5. Full compensation need not be insisted upon for every default, and executive officers should avoid exacting it for trivial shortcomings. A clear breach of contract should not, however, be passed over, and the loss will then be assessed as follows :—

Compensation for breach of contract.

If rejected supplies have to be replaced, the amount of the loss will be any excess over the contract rate in the price paid for the supplies, together with reasonable compensation for inconvenience caused by the default. If the contract has to be rescinded, a new contract for the unexpired portion of the original contract should be concluded, and if the rates of the new contract exceed those of the old, the amount of the loss sustained will be (a) the total extra expense incidental to the new rates, *plus* (b) the extra expense incurred in carrying on the service by purchase in the interval between the two contracts, *plus* (c) the cost incidental to effecting a new contract. Otherwise the amount of the loss will be (b) and (c) alone, or this amount less the saving resulting from the new rates if these are lower. The loss for inconvenience will be assessed according to the circumstances and the nature of the contract.

134. Whenever an audit officer is in doubt as to the interpretation of a contract, he should be guided by the opinion of the particular law officer whose duty it is to advise on the institution or defence of any suit to which the contract may give rise.

Interpretation of contracts.

135. If the security exceeds the compensation for which the contractor is liable, the balance will be refunded to him. If the compensation exceeds the security the full security will be withheld and the balance recovered from any monies due to the contractor. If the defaulting contractor be insolvent the irrecoverable balance may be written off under the orders of competent financial authority.

Recoveries from security deposits, in default.

Home Remittances.

136. Officers and British other ranks are allowed (subject to the following rules and the printed instructions on the prescribed remittance rolls) to make remittances through the public accounts to England or Europe, the Colonies and the United States.

General.

137. There are two classes of remittances, *viz.*, (a) miscellaneous, (b) family (called allotments). The latter is further sub-divided into two classes : (1) compulsory and (2) voluntary.

Family allotments.

Miscellaneous remittances on the public service, such as stoppages for fraudulent enlistment, debts of drafts, disallowances, balances on pay lists and remittances of such other nature as may be authorised by the W. O., will be transmitted from India in the following manner :—

A notification on I. A. F. A-602, giving particulars of service and instructions as to payment, will be sent by the C. M. A., direct to the paymaster concerned, or in the case of a head-quarter adjustment, to the Secretary, W. O., by whom the payment is made.

Instructions in regard to compulsory stoppages for wives and children or voluntary family allotments (payable regularly) for wives and children as well as relatives of soldiers serving with British units will be found in Financial Instructions for the Army in India, Part II.

Regular voluntary allotments to families (including relatives) of soldiers of the I. U. L. are paid by the I. O.

NOTE 1.—Credit balances of regimental officers, warrant officers and soldiers, becoming non-effective by death, insanity, sentence to penal servitude, discharge with ignominy or relegation to the Army Reserve on being convicted of improper enlistment in the Army while belonging to the Army Reserve, which are not otherwise disposed of under the Regimental Debts Act of 1893, will be remitted without delay to the W. O. through the monthly Casualty Return (I. A. F. A-701) supported by a non-effective account.

NOTE 2.—Remittances of money through the public accounts by British soldiers, serving in India for deposit in the Post Office Savings Bank of the U. K. will be made to the India Office through the Post Office Savings Bank Remittance Roll (I. A. F. A-606 and 607).

138. A British soldier (including a school mistress) serving in India, if not in receipt of exchange compensation allowance, may remit through the

Family (casual) Remittances. public accounts to his or her relatives in one or more instalments, a sum not exceeding the net pay which will accrue to him or her during that financial year. Should a man be reduced after he has made remittances in a higher rank and thereby exceed this limit, no readjustment will be made. (See also instructions on I. A. F. A-597 and A-598.)

NOTE 1.—Consolidated remittance rolls will be despatched once a month to the I. O. But when such remittances are communicated too late for inclusion in the Controller's remittance accounts of the month to which they pertain they will be included in supplementary rolls and will be transmitted to the I. O. as soon as possible after the receipt of the rolls.

NOTE 2.—Canteen sergeants may remit as sergeants.

NOTE 3.—The words "net pay" in this para. mean regimental pay, which is inclusive of -- grocery rations but exclusive of all other allowances.

139. No refund of unpaid family remittances payable through the
Unpaid remittances. W. O. or I. O. may be made without the authority of the C. M. A. concerned.

Unauthorised remittances. 140. Donations from regimental charitable funds cannot be remitted through the public accounts.

War Office Remittances.

141. The payments of sums due by the W. O. to officers, soldiers and other persons, serving or residing in India, are notified (see A. F. O-1706) by district or station paymasters. This intimation will

War Office remittances. in the case of an individual in regimental employ be sent direct to the O. C., otherwise to the C. M. A. of the account area in which the payment is to be made. In the latter case the officers concerned will be given full particulars of the sums to be paid and the authority by the audit officer.

NOTE.—Credit balances of British soldiers will be converted at the rate of exchange prevailing on the date of disembarkation in India or the date on which the balances are credited to the soldiers' accounts in India whichever is more advantageous to them.

Family Allotments and Remittances.

142. The general rules regulating the payment of allotments in India of
Family allotments. officers and others on field service are laid down
 in the F. S. Regs.

143. Rules for family remittances of Indian
Family Remittances. troops on field, foreign and colonial service :—

I. Indian officers, n. c. os. and men, military sub-assistant surgeons and public followers of units having a Training battalion or a depôt in India, when ordered on field or foreign service, and when serving with Indian regiments at colonial stations (including North China), may make remittances through the Post Office to their families in India free of charge for postal commission in accordance with the arrangements detailed below :—

- (i) A register showing the regimental numbers, rank and names of individuals making allotments, the names and addresses of the allottees and the amounts to be paid monthly will be maintained by the O. C. the Training battalion (or depot), in which any changes in allotments, addresses, etc., will be noted, the authority for the changes being cited in the remarks column and filed separately.
- (ii) The sum to be remitted on behalf of an individual in any month is strictly limited to the amount of his full monthly pay and allowances. The sum to be remitted must not contain any fraction of a rupee less than four annas.
- (iii) The amount of an allotment may be altered or a remittance may be discontinued by the remitter on due intimation being given to the O. C. the unit, who will inform the O. C. the Training battalion (or depôt). The death of an individual making an allotment should be reported as soon as possible by telegram to that officer.
- (iv) The O. C. the Training battalion (or depôt) will pay the remittees residing at the station or in its vicinity in cash. To make these payments he will send a detailed list of the payments to be made, through the unit accountant, to the C. M. A. concerned in sufficient time to enable that officer to issue a cheque for the amount by the first of the month following that to which the allotments pertain. A separate cash account will be maintained by the O. C. the Training battalion (or depôt) for these transactions. Undisbursed amounts should be refunded into the treasury.
- (v) Allotments to allottees at out-stations will be paid by the O. C. the Training battalion (or depôt) by postal money orders. No cash payments will be made by the O. C. to the Post Office for money orders sent or for the commission due on these money orders. Blue money-order forms with red printing, which are available at the Post Offices, will be used, special care being taken to give the full names and correct addresses of the payees. The money order forms will bear monthly serial numbers, and will be sent (through the unit accountant) to the Post Office for issue, together with a list in triplicate (in quadruplicate if present

ed at a sub-post office) in Form F. A. M. O.-2. All copies of the list should be signed by the O. C. in full. No change in the money orders, or in the list, will be made once they have been accepted by the Post Office. The money orders and lists will be accompanied by a payment order on the C. M. A. concerned, who provides funds for the payment of allotments, for the total amount of the money orders *plus* money order commission. The original copy of the list in Form F. A. M. O-2 will be receipted by the Post Office and returned to the O. C. in place of the usual individual money order receipts granted by the Post Office. Payees' receipts will be watched by the O. C., and on receipt will be securely recorded in a guard file in consecutive order. Any wanting receipt will be obtained by the O. C. in communication with the Postal authorities. The amounts of any money orders which cannot be disbursed will be refunded by the Post Office in cash to the O. C., and these amounts will be remitted into the treasury. A register will be maintained to record the receipt and disposal of such amounts.

NOTE.—The necessary particulars as indicated below will be entered by the O. C. of the Training battalion or dépôt on the acknowledgment portion of the money order form, the address of the O. C. Training battalion or the depot (not the unit) being given in every case.

Serial No. of money order.....
 Name of remitter.....
 Regimental No. and rank and name of regiment.....
 Address.....

(vi) In the case of Gurkha allottees in Nepal, the O. C. will pay the allotments through the British Envoy at the Court of Nepal. An acquittance roll giving the names and addresses in Nepal of the allottees should be sent to the British Envoy accompanied by (1) an R. T. R. on the treasury, or (2) Government currency notes, or (3) a money order in favour of the British Envoy. The R. T. R. or funds will be obtained from the C. M. A. concerned as in clause (iv). The British Envoy will arrange for the payment of the allotments, obtain payees' receipts and return the acquittance roll to the O. C.

(vii) The total amount of the remittance paid in any month will be credited in the accounts of the unit, supported by statements in I. A. F. F-1000 for the first credit and I. A. F. F-1000A for subsequent credits.

N.B.—The procedure indicated above will be followed *mutatis mutandis* in the case of an artillery brigade when a depot is formed for families and details left behind, on several batteries of artillery proceeding on field service, or when a battery of artillery in India is selected to which details and families are attached on a single battery of artillery proceeding on service without the formation of a depot.

II. At stations or localities on field or foreign service where branches of the Indian Post Office are created on field service or when they exist at a foreign station, all others, who are not regimentally employed, such as military sub-assistant surgeons, clerks, agents and public followers, may remit monthly to their families by free postal money orders, sums not exceeding their

monthly pay and allowances for the month of remittance. Such money orders will be accepted by the post office without payment of commission, if endorsed by the officer under whom the individual is serving with the following certificate :—

“ Certified that the remitter is entitled to make this remittance which does not exceed his pay and allowances for the month of remittances.”

III. At stations or localities on field or foreign service where there are no branches of the Indian Post Office, the individuals mentioned in II above will submit applications on I. A. F. F-999 or F-1000 for the remittances desired to be paid monthly on their account to the C. M. A. at the base, who deals with their pay accounts in the case of field service, or the C. M. A. of the District in India from which they proceeded in the case of foreign service, and who will arrange the remittance in communication with the officer under whom the men were last serving in India on the general procedure indicated under Rule I for Indian troops. A remittance may be discontinued or the amount thereof may be altered on due intimation being given by the individual concerned through the officer under whom he is serving to the C. M. A. concerned. An intimation on I. A. F. F-1001 will be sent by those officers to the payee and to the remitter.

The death of an individual in non-regimental employ making family remittances should be immediately reported by telegram by the officer under whom he is serving to the C. M. A. through the A. G.'s office at the base in the case of field service.

NOTE.—To facilitate the payment of followers' remittances the service books of such followers as are supplied with them, and the nominal rolls in other cases, should be carefully completed on mobilisation with all particulars required to ensure the correct preparation of money orders. When endorsing money orders for followers' family remittances the officer under whom the follower is serving will see that the names and addresses of the remitter and payee, as shown in the service books or nominal rolls, are clearly and fully entered on the money order.

144. Officers in charge of the field accounts of Indian officers, n. c. s. soldiers or public followers, may also make remittances to the families of these

officers and men from the credit balance of their accounts through the Post Office free of charge.

Such remittances can only be made at the specific request of the person concerned and no one will be allowed to make such remittances more than once in every three months.

The amount of this special remittance will be included in the next monthly remittance, under para. 143, Rule I, following the receipt of the request from the field and the detailed statements referred to in Rule I (vii) of para. 143 will be endorsed to the effect that (1) the amount does not exceed the credit balance at date of the men concerned, and that (2) no special remittance has been made on his behalf during the preceding three months.

145. All ranks and authorised public followers of the Indian units of the late Madras Army who enlisted before the 1st February 1913 and military sub-assistant surgeons of the Madras Establish-

ment who joined medical schools before that date are also permitted to send remittances to their families in India :—

- (a) When on service beyond British territories, (b) when employed at stations in India north and west of the Kistna (excluding those situated within the limits of the Madras Presidency), and (c) when

from peculiar circumstances and by competent authority the families are not permitted to accompany them.

The amounts will be remitted to the families by means of postal money orders sent at the expense of the State under the following rules :—

- (i) The remittances for each month will be made during the following month.
- (ii) The sum remitted by an individual monthly may not be less than Rs. 2 exclusive of family rice compensation [see Appx. VI, A. R. I., Vol. I (1915 Edition)]. It will not contain any fraction of an anna nor shall it exceed half the pay and allowances of the remitter.
- (iii) Whenever the recipient of a family remittance is entitled to rice compensation (see Appx. VI, A. R. I., Vol. I, 1915 Edition), it will be included in the amount to be remitted and a money order will be sent for the whole amount.
- (iv) At the time the money orders are obtained, the commissions on them will be paid to the post office in cash by the military authorities and will be subsequently recovered from Govt. through the accounts of the month in which the remittances are made.
- (v) A statement showing particulars of the remittances made during the month and the money order commission on each together with the post office receipts will be forwarded to the audit office with the accounts. Charges on account of family rice compensation will be supported by a certificate from the officer responsible for the payment to the effect that it was actually paid to the individuals on whose account the claim has been preferred and that the rules and the conditions laid down in Appx. VI, A. R. I. Vol. I, (1915 Edition), have in each case been fully observed.

NOTE 1.—Remittances may be made to the families of soldiers who are gosha women or young children through an agent or guardian.

NOTE 2.—No remittances by money order at the expense of the State should be made on behalf of individuals who have proceeded on furlough or sick leave or for whom pay has not been drawn in the corps.

NOTE 3.—The rules contained in paras. 143 and 144 are applicable to Indian officers, n.c.os. and men and authorised public followers of the Indian units of the late Madras Army who enlisted on or after the 1st February 1913, and military sub-assistant surgeons of the Madras Establishment who joined medical schools on or after that date.

143. Miscellaneous remittances to Gurkha soldiers and their dependants fall under two classes—(i) those intended for pensioners, and (ii) those intended for others, e.g., heirs of deceased Gurkhas, etc.

Miscellaneous remittances—Gurkha soldiers and their dependants.

- (i) Remittances intended for pensioners :—

These generally consist of arrears of pay due to them, and in the case of family pensioners, the estates of the deceased. They should, as far as possible, be forwarded monthly by Gurkha units to the treasury officers at which treasuries the pensioners draw their pension. At places where there are R. Os. (*viz.*, Gorakhpur, Ghum and Laheria Serai) all estates, as distinct from other remittances, intended for family pensioners, should be forwarded to the respective R. Os. instead of the treasury

officers of those places. A list, in duplicate, of the remittances should accompany each remittance. These will be paid by the treasury or recruiting officers to the payees and their receipts will be taken on the lists, which, when complete, will be returned to the remitter. Os. C. units should personally see that the remittances are reduced to the lowest limit possible and, so far as may be feasible, complete all payments due to men going on pension to Nepal before they leave their units.

- (ii) Remittances for heirs of deceased Gurkha soldiers and demobilised men, etc. :—

These should be forwarded, with a list giving complete and correct addresses of the payees in Nepal, to the British Envoy at the Court of Nepal, who on receipt will forward them to the Nepal Govt. for payment. The Nepal Govt. will, in due course, forward to the British Envoy the payees' receipts, when payments are effected, or return the money if payees cannot be traced. These receipts of monies will then be forwarded on by the British Envoy to the remitter.

Miscellaneous.

147. Every officer should bear in mind that his accounts form a unit of the entire system of military accounts, and that mistakes made by him do not affect his own accounts alone; it is, therefore, necessary that each officer should satisfy himself before despatching his account that it is in strict accordance with the orders issued for his guidance. Anything of the nature of a local fund, unless specially authorised, is prohibited. All monthly accounts will bear the date of the last day of the month to which they relate. All accounts and returns will be endorsed on the back with the date of despatch.

Accounts.

148. The duty of preparing all statistical returns of expenditure rests with the M. A. Dept. but the C. M. A. is at liberty to call on executive officers for any statistics or assistance he requires when the necessary information is not available in his own office.

Statistics of expenditure.

149. All cash and store transactions to which an individual in his official capacity is a party, must be brought to account, and the appropriation of cash receipts to meet expenditure, except when specially authorised, is strictly prohibited.

Cash and store transactions.

150. All receipts and charges whether they relate to ordinary or special services of each year, should, as far as practicable, be brought into the accounts of the financial year to which they pertain. It will be the duty of every military disbursing officer to pay all outstanding claims against Govt. and all payments due in the current year and chargeable to the account before the end of March, while every administrative officer and especially when field operations are in progress ascertain what are likely to be incurred and get them settled with the least delay.

Expenditure responsibility for.

151. In the discharge of all claims against Govt. payment is to be made down to the nearest anna, which are to be shown in all bills and accounts; fractions of annas are not to be shown in the money column of accounts; if they occur in the average rates of purchases, they are of course to be inserted, but in calculating the price, all fractional parts, if one half and over, are to be shown as one anna and all below that amount are to be omitted.

Fractions in amounts of bills how treated. NOTE 1.—When fractions of a rupee occur in the totals of contractors' bills (M. E. S.), or in the case of works or supplies chargeable to more than one estimate (M. E. S.) in the totals chargeable to each estimate fractions less than half a rupee should be disregarded and half a rupee and over taken as a rupee.

NOTE 2.—In the case of salaries fixed by Statute payment may be made to the next higher anna.

NOTE 3.—Recoveries from salaries on account of retrenchments, advances or subscriptions to the Postal Life Insurance Fund and Family Pension Funds (including I. M. S. F. P. Fund and I. M. W. O. Fund) should also be made to the nearest anna, any adjustment being made in the last instalment or last month of the year.

NOTE 4.—This rule does not apply in the case of payments made on the authority of A. F. O. 1706.

NOTE 5.—In the case of bills of tradesmen for casual supplies the actual amounts of the bills may be paid.

152. With the exception of payments made in England on account of furlough or deputation pay fixed in Indian currency, which are converted at 1s. 6d. the rupee, the privileged rate of exchange when less than full Indian salary, all transactions passing through the public accounts involving conversion from sterling into rupees, or *vice versa*, will be regulated by the current market, average or official rate of exchange fixed for the adjustment of financial transactions between the Imperial and Indian Govts. as may be applicable to each case, unless special rates of exchange have been specifically prescribed.

153. The records of pension service of every officer (including lady nurses) eligible for leave and pension under Indian rules will be kept by the M. A. G. and to ensure the correctness of such records, all matters affecting an officer's service for pension or furlough should be communicated to that officer. When an officer returns to India from duty under the Imperial or a Colonial Govt., a report of the nature and duration of such duty should be sent to the M. A. G. for entry in this record.

154. Every officer, who, being in charge of cash or stores, is about to leave India on being placed on half pay or on furlough or leave (other than privilege leave), must give such notice of his intention to leave India through the officer commanding the unit, local head of the Dept. or administrative officer concerned, to the audit officer as will admit of his accounts being examined and a "No-demand" certificate (I. A. F. A-450) being issued to him before he hands over his duties or quits his Corps. Ordinarily no officer will be allowed to leave India until the "No-demand" certificate is produced.

A "No-demand" certificate is also required from officers who, while on leave at Home, are permitted to reside out of India, or are placed on half pay. Such a certificate is not, however, necessary in the case of officers applying to retire from the service on pension. The issue of their pension is, however, subject to the recovery therefrom of any demands which may be notified on a certificate by the audit dept. Such certificates will be forward-

ed by the C. M. A. concerned to the W. O. or the I. O. as soon as possible after the officer has retired from the service. (See also para. 102(d), Regulations for the Army in India.)

NOTE.—The issue of pay or half pay, as the case may be, beyond a period of six months is dependent on an officer obtaining within that period the prescribed no-demand certificate.

155. Claims of officers not in regimental employ will be submitted under their own signatures to the audit officer concerned and those of regimental officers and all subordinates should be

Claims, submission of. preferred through the officers under whom they are serving. All pecuniary claims arising from service in, or during the voyage to, India must be submitted for adjustment to the officer in whose payment the individual was prior to leaving India. Similarly, all claims arising while serving or during leave in Europe must be submitted to the India or War Office by officers of the Indian and British Services, respectively. Claims of U. L. soldiers to gratuities for long service and good conduct will be dealt with by the department in which they are serving, the payments in the case of civil departments being subsequently adjusted as Army charges.

NOTE 1.—Claims relating to arrears of pay, etc., which may have become due to officers while in the U. K., will, if preferred by them on their return to India, be submitted to the C. M. A. in India in whose payment they are, and not sent to the India Office direct.

156. All charges against Govt. should be brought forward in the month in which they are incurred, and in the case of daily supplies in the month following that to which they pertain. When charges are brought forward which are over one month in arrears officers incurring the charges will explain the cause of delay on the vouchers, in which such arrears are charged. The explanation should be concise and under a separate signature.

157. Donations and contributions to funds (see Pay and Allowance Regs., Part II) will be deducted from the pay $\frac{\text{bills}}{\text{abstracts}}$ of the individuals concerned, and they are responsible for the proper payment of such donations and contributions.

158. When a salary or an allowance is fixed at an annual rate, the amount due for a broken period of any division of the year (whether a quarter or a month), for which it is customary to make the payment, will be computed with reference to the number of days in the division during which the broken period occurs. When intermediate issues are made on account of quarterly payments, the broken periods will be calculated with reference to the number of days in the quarter. When the salary or allowance is fixed at a weekly or monthly rate, the broken period will be computed on the basis of the number of days in the week or in the month in which such broken period occurs.

NOTE.—When a salary or an allowance is fixed at an annual rate, the monthly rate thereof is $\frac{1}{12}$ th of the annual rate.

159. When an officer is on detached duty and in charge of Govt. treasure, he should, if a military guard is not available, apply through the prescribed channel for a police guard. Police guards will be supplied free of charge, but their travelling expenses and any authorised remuneration, over and above their pay, will be borne by the military estimates and charged in contingent bills by the officer under whom the guard is employed.

Treasure Guards.

160. The pay and allowances and cost of maintenance in hospital of an individual who, on return to India from service under the Imperial Govt., is pronounced unfit for duty by medical board, will be debited to the Imperial Govt. from the date of his arrival in India to that of his rejoining for duty. **Individuals returning sick from Imperial Service.** To admit of this, all claims on behalf of such persons, during the period of their absence from duty, must be submitted to the audit officer concerned in duplicate. In each claim full particulars must be given.

161. When collective fines are levied on an Indian unit, under the operation of the Indian Army Act, for losses or thefts of arms the actual value of the weapons lost or stolen should alone be credited to Govt., the balance of the fines exacted should be retained by the unit concerned and applied to the uses of the regimental funds. In the event of recovery of the missing arms within six months of date of loss, the amount paid to Govt. will be recredited to the unit and the balance of the fine originally levied, less any expenses incurred in the recovery and repair, if necessary, of the arms, should be refunded to the squadron, battery, company or other similar unit on which the fine was imposed. **Collective fines on Indian units.**

162. Litter Funds, accruing from the sale of litter, are authorised for all units, except Training Battalions of Indian Infantry, which have Govt. animals on their strength, and will be used to meet the cost of petty improvements to unit lines, purchase of seeds, etc. Each unit will maintain a litter fund account, but no expenditure of over Rs. 20 will be incurred without the previous sanction of the O. C. station. The O. C. unit will deposit all receipts in a Govt. treasury and open a personal ledger account. Litter Funds will be inspected by local audit officers in the course of their ordinary inspections. O. C. Stations will also inspect these Funds at intervals, and at least once a year. **Line Funds.**

NOTE 1.—Litter should be disposed of to the best advantage of the State.

NOTE 2.—Fresh litter should be supplied free for incineration purposes to the Cantonment authorities.

163. Rates for stores purchased by Remount depots will be fixed by Supdts. at the time of ordering purchases and there and then entered in the office rate book and in supply orders. A list (I. A. F. A-560) of the rates passed will be furnished, on the 10th of each month, to the Director of Remounts. On each bill a certificate must be furnished that the rates therein charged have been compared with those entered in the office copy of the supply order or office rate book. **Rates—Army Remount stores.**

The Director of Remounts is responsible that the rates passed by Supdts. are not excessive and that they compare favourably with those passed by the I.A. S. C. depots and ordnance dept. He will compile a monthly statement of these rates and circulate it to his executive officers as a guide to the rates prevailing in other depots. Copies of this list will also be furnished to the audit officer.

164. The grain and fodder required for the journey of animals transfer from one Remount depot to another, or from depots to corps, will be supplied by the depot from which they are transferred.

Road expenses of animals transferred from Army Remount Depôts. return of the subordinate sent in charge of animals, these issues will be accounted for in I. A. A-78 in which the number and date of the roll from which the animals were struck off charge must be cited.

165. An Estate Fund, accruing from the sale of the produce of the land attached, is authorised at the Proof and Experimental establishment Balasore. The fund realisations will be utilised

Estate Funds.

meet; firstly, any rental charges on account of land, and secondly, any other expenditure connected with the estate distinct from the Proof and Experimental establishment proper, including when possible, any conservancy charges in connection with the artisan villages belonging to the Proof and Experimental establishment. The Proof and Experimental Officer will deposit all receipts in the nearest Government treasury and open a personal ledger account and will render half-yearly account of receipts and expenditure to the M. A. Dept. for audit in the usual way.

166. The responsibility for disciplinary action in cases of financial irregularities, discovered by audit, rests with the administrative authorities and ultimately with the G. of I. These authorities will inform the subordinate officers affected of the exact nature of disciplinary action taken by them.

167. Cs. M. A. will examine and control all the offices of accounts disbursement or issue in their account area, and will arrange for the prescribed periodical inspection of local audit of the accounts of such units, formations, etc., as they may select.

APPENDIX I.

Procedure to be followed in the submission and disposal of applications for pensions or gratuities.

Nature of claim	Individuals.	Channel of application.	Documents required.	Sanctioning authority.
1. Wound or injury pension or gratuity.	<p>(a) British commissioned officers, Indian officers holding King's commission (not honorary), departmental officers and departmental warrant officers of the U. I. and I. M. D., wounded or injured on Indian service.</p> <p>(b) Ditto wounded or injured on Imperial service :—</p> <p>(i) Under the W. O.</p> <p>(ii) Under the Colonial or Foreign Office.</p>	<p>(a) (i) Those in departmental employ :—Through local head of dept. and C. M. A.</p> <p>(ii) Others :—Through G. O. C. District or Independent and C. M. A.</p> <p>(b) (i) Those in departmental employ :—Through local head of dept., C. M. A. and G. of I.</p> <p>(ii) Others :—Through G. O. C. District or Independent Bdo., and C. M. A.</p>	<p>Letter and A. F. A-15, and A-15A-1</p> <p>Ditto.</p>	<p>(a) C. M. A.</p> <p>(b) (i) Army Council.</p> <p>(ii) C. M. A.</p> <p>NOTE.—C. M. A. are authorised to sanction the renewal of temporary wound or injury (but not disability) pensions of officers of the Indian Services; also renewal of temporary wound, injury or disability pensions of officers of the Indian Army Departments and departmental warrant officers of the U. I. and I. M. D. originally granted by the G. of I., S. of S. or G. O. C.-in-chief of a command but doubtful cases as also applications for such pensions to be made permanent should be referred to the G. of I. In every case in which a temporary wound, injury or disability pension granted to an officer has been renewed under this rule a report accompanied by necessary documents should be submitted to the G. of I. with a view to the S. of S. being informed.</p>
2. Wound or injury pension or gratuity or disability pension.	<p>(a) Indian officers other than those holding King's commissions (but including those holding honorary King's commission).</p> <p>(b) Indian commissioned and Indian warrant officers of the I. M. D.</p> <p>(c) Indian N. C. Os. and men; non-combatant, departmental and regimental employees, followers of the supplemental services and private followers of the servant class.</p>	<p>Through O. C. unit and C. M. A.</p> <p>Through—D. G. I. M. S.</p> <p>Through—O. C. unit or local head of dept., through C. M. A.</p>	<p>I. A. F. Y-1948. (W/14 sheet roll in the case of those who are declared as permanently unfit for further service.)</p> <p>I. F. A-311 accompanied by I. A. F. M-1265 (for Indian Officers) and I. A. F. A-312.</p> <p>I. A. F. Y-1948, sheet roll and proceedings of Court of Enquiry in cases of injuries due to accidents.</p>	<p>C. M. A.</p> <p>C. M. A.</p> <p>C. M. A.</p> <p>NOTE.—C. M. A. are authorised to sanction temporary disability pensions to Indian officers.</p>

13. Family pensions	Widows and children of departmental officers and warrant officers. U. L. and I. M. D. (Military Assistant Surgeons).	From claimant direct	I. A. F. A-305, 309, 312 (and A-307 unless deceased officer's death is due to war service), attested copy of marriage, death certificate of husband or father and certified extract from register of births or baptismal certificate for each child.	C. M. A.
14. Family pensions and gratuities.	Heirs of Indian officers (other than those holding King's commission, but including those holding honorary commissions), Indian commissioned and warrant officers of the I. M. D., Indian n. c. os. and men, non-combatant departmental and regimental employees, and followers of the supplemental services and private followers of the servant class.	From O. C. unit or local head of dept. through the investigating officer and O. C. Station.	I. A. F. A-366, A-393 and sheet roll (A. F. A-2 in the case of deaths due to accidents).	C. M. A.
15. Compensation allowances	Widows of deceased Indian officers (other than those holding King's commission, but including those holding honorary commissions), Indian n. c. os. and men.	G. O. C. District or Independent Bde. through C. M. A.	I. A. F. A-368	G. O. C.-in Chief Command or G. O. C., Independent District.
16. Extraordinary wound, injury or family pensions.	Civilian establishment of the superior services belonging to the several depts.	From local heads of depts. through C. M. A.	(a) In the case of injury or death in the field the forms applicable to the relative rank of the officer. (b) In the case of injury or death other than in the field, C. S. Regs. forms 22, 25 and 26.	(a) C. M. A. (b) G. of I.
17. Commutation of pension	(a) Officers holding King's commission. (b) Departmental officers. (c) Warrant officers of the Indian Army Department (d) Civilian establishment whose pension is regulated under Civil rules.	Through C. M. A.	(a) & (b) Letter (c) I. A. F. A-355 (d) Form appended to Appx. 10, C. S. R.	G. O. C.-in Chief Command or G. O. C., Independent District.

NOTE 1.—The sanctioning authorities mentioned can only authorise the ordinary pension admissible under rule, all other cases and also those not supported by rule, but deemed worthy of special consideration, should be submitted through the C. M. A. to the G. of I.

NOTE 2.—Non-departmental warrant officers and all N. C. Os and men of the U. L. are granted pension under the Royal Warrant in force by the Commissioners of Chelsea Hospital. In the case of soldier mechanics and others entitled to special pensions under Indian rules, application will be made to the G. of I. and its recommendation in regard to the pension to be granted will be sent home by the head of the dept. as defined in paras. 3 and 25 of Appx. XXVII. Regulations for the Army in India with the discharge documents of the individuals.

NOTE 3.—When a pension is sanctioned by any authority other than the C. M. A. the orders sanctioning the pension will be communicated to the C. M. A. He will publish them in pension circulars where necessary.

APPENDIX II.

Statement showing by whom the India Army Annual Budget Estimates under each Principal, Sub or minor Head, etc., should be prepared, and the dates on which they are due for submission to the Financial Adviser, Military Finance.

Principal, sub or minor head.	Administrative authority at Army Head-quarters responsible for controlling expenditure.	Local administrative authority responsible for controlling expenditure.	Authority responsible for initial preparation of budget estimates.	Date of submission of budget estimates.	Channel through which budget estimates are to be submitted.	Date on which due to F.A.	REMARKS.
PART A. Head I.							
A. II (a) Supply Companies	Q. M. G. India	G. O. C. District or Ind. Bde. Area. (a)	G. O. C. District or Ind. Bde. Area. (a)	To reach C. M. A. concerned by the 5th October and the Q. M. G. India by the 28th October.	Q. M. G. India through C. M. A. concerned and the G. O. C. in Chief of Command. (c)		
A. II (b) Animal Transport	Do.	Do	O. C. the Coy., Troop or Depot as the case may be. (a)	To reach C. M. A. by 16th October and Q. M. G. India by 1st November (b).	Q. M. G. India through C. M. A. concerned.		
A. II (c) Mechanical Transport	Do.	Do.	O. C. the Coy., or Independent Section. (a)	Do. (b)	Do.		
A. II (d) Medical Services	A. G. India.	Do., G. O. C. Bombay District for R. A. M. C. ranks.	G. O. C. district or ind. bde. area, G. O. C. Bombay District for R. A. M. C. ranks. (a)	To reach C. M. A. by 14th October and A. G. India by 1st November.	A. G. India, through C. M. A. concerned.		
B. II (b) Annual Transport	Q. M. G. India	G. O. C. Aden Bde.	O. C. the Coy., or Troop. (a)	To reach C. M. A. by 15th October and Q. M. G. India by 1st November. (b)	Q. M. G. India through C. M. A. concerned.		Not later than 15th November.
B. II (c) Mechanical Transport	Do.	Do.	O. C. Aden Section M. T. (a)	Do. (b)	Do.		

II (a) Supply Services	Q. M. G. India	G. O. C.-in-Chief Western Command.	G. O. C.-in-Chief Western Command. (a)	To reach C. M. A. concerned by the 5th October and the Q. M. G. India by the 25th October.	Q. M. G. India through C.M.A. concerned.	Not later than 15th November.
G. II (b) Animal Transport	Do.	Do.	Do. (a)	To reach C. M. A. by 15th October and Q.M.G. India by 1st November. (b)	Do.	
G. II (c) Mechanical Transport	Do.	Do.	Do. (a)	Do. (b)	Do.	
<i>Head II.</i>						
A.—Educational and Instructional Establishments—						
(a) Supervising and Inspecting Staff—						
(i) Commandant, Small Arms Schools, India.	C. of G. S.	..	Commandant, Small Arms Schools.			
(ii) Inspector of Physical Training.	Do.	..	Inspector of Physical Training.			
(b) Staff College, Quetta.	Do.	..	Commandant of College.			
(c) Small Arms Schools (Pachmarhi).	Do.	..	Commandant of School.			
(d) Physical Training School (Ambala).	Do.	..	Do.	To reach C. M. A. by 15th October and C. of G. S. not later than 1st November.	C. of G. S. through C.M.A.	
(e) Equestrian School (Saugor)	Do.	..	Do.			
(f) Senior Officer's School (Belgaum).	Do.	..	Do.			
(g) Machine Gun School (Ahmednagar).	Do.	..	Do.			
(h) Artillery School (Kakul)	Do.	..	Do.			
(i) The Royal Tank Corps School (Ahmednagar).	Do.	..	Do.			

Principal, sub or minor head.	Administrative authority at Army Head-quarters responsible for controlling expenditure.	Local administrative authority responsible for controlling expenditure.	Authority responsible for initial preparation of budget estimates.	Date of submission of budget estimates.	Channel through which budget estimates are to be submitted.	Date on which due to F. A.	REMARKS.
<i>Head II—contd.</i>							
A.—Educational and Instructional Establishments— <i>contd.</i>							
(j) Mechanical Transport Training Centre (Sitapur).	Q. M. G. India	..	Commandant of Centre.	To reach C.M.A. by 15th October and Q.M.G. India not later than 1st November.	Q. M. G. India through C.M.A.		
(k) Army Veterinary Schools .	Do.	..	Commandant of School.				
(l) Indian Army Service Training School.	Do.	..	Do.				
(m) School of Cookery . .	Do.	..	Do.				
(n) Cost of Education of Military pupils at medical colleges and schools.	D. G. I. M. S.	..	Principal or Supdt. of College or School for submission through the Administrative Medical Officer of the Province concerned.	To reach C. M. A. by 15th October and D. G. I. M. S. not later than 1st November.	D. G. I. M. S. through C. M. A.		
(o) Army Signal School (Poona)	C. of G. S. .	..	Commandant of School.	To reach C. M. A. by 15th October and C. of G. S. not later than 1st November.	C. of G. S. through C. M. A.		Not later than 15th November.
'p' Miscellaneous— All detailed heads	Do.	..	Director, Military Training.				
B.—Army Education— (a) Supervising and Inspecting Staff—							
(i) Army Head-quarters .	Do.	..	Director, Military Training.	To reach M. A. G. by 15th October and C. of G. S. not later than 1st November.	C. of G. S. through M. A. G.		
(h) Commands	Do.	..	G. O. C.-in-Chief Commands.	Do.	C. of G. S. through C. M. A.		

Principal, sub or minor head.	Administrative authority at Army Head-quarters responsible for controlling expenditure.	Local administrative authority responsible for controlling expenditure.	Authority responsible for preparation of budget estimates.	Date of submission of budget estimates.	Channel through which budget estimates are to be submitted.	Date on which due to F. A.	REMARKS.
<i>Head II—contd.</i>							
C. Working Expenses of Hospitals:—							
Station Staff Dispensaries	A. G. India	G. O. C. District or Independent Bde. area G. O. C. Aden Bde. in the case of Aden).	Officer in charge Station Staff Dispensary.	To reach G. O. C. concerned by 4th October, C. M. A. by 16th October and A. G. India by 1st November.	A. G. India through G. O. C. District and C. M. A. concerned.		
Convalescent Home for Officers.	A. D.	G. O. C. in-Chief Command.	Commandant of the Home. (a)	To reach G. O. C. in-Chief of Command by 4th October, C. M. A. by 14th October and A. D. by 1st November.	A. D. through G. O. C. in-Chief of Command and C. M. A. concerned.		
Central Dermatological Laboratory.	A. G. India	G. O. C. District.	Officer-in-charge the laboratory.	To reach G. O. C. District by 4th October, C. M. A. by 14th October and A. G. India by 1st November.	A. G. India, through G. O. C. District and C. M. A. concerned.	Not later than 15th November.	
D. (a) (i) Arsenals and Ordnance Depôts.	Q. M. G. India	Chief Ordnance Officer in charge of the Arsenal or Ordnance Officer in charge of the Ordnance Depôt.	Chief Ordnance Officer in charge of the Arsenal or Ordnance Officer in charge of the Ordnance Depôt.	To reach C. M. A. concerned by 16th October and Q. M. G. India by 1st November.	Q. M. G. India through C. M. A. concerned.		
D. (b) Clothing Depôts	Do.	Chief Ordnance Officer or Ordnance Officer in charge of Clothing Depôt.	Chief Ordnance Officer or Ordnance Officer in charge of Clothing Depôt.	Do.	Do.		

D. (c) Supply Depots— India proper and Burma	Q. M. G. India	G. O. C. District or Independent Bde. Area.	G. O. C. District or Independent Bde. Area. (a)	To reach C. M. A. concerned by 5th October and Q. M. G. India by 28th October.	Q. M. G. India through C. M. A. concerned and the G. O. C.-in-Chief of Command.	Not later than 15th November.
Aden— (Supply Depôts)	Do.	G. O. C. Aden Bde.	G. O. C. Aden Bde. (a)	Do.	Q. M. G. India through C. M. A. concerned.	
D. (c) Medical Store Depôts	D. G. I. M. S.	Officer in charge, Medical Store Depôt.	Officer in charge, Medical Store Depôt.	To reach C. M. A. by 14th October and D. G. I. M. S. by 1st November.	D. G. I. M. S. through C. M. A. concerned.	
D. (f) Veterinary Hospitals	Q. M. G. India	G. O. C. District or Independent Bde. Area.	G. O. C. District or Independent Bde. Area. (a)	To reach C. M. A. by 12th October and Q. M. G. India by 1st November.	Q. M. G. India through C. M. A. concerned.	Not later than 10th November.
D. (g) Remount Depôts and Breeding operations— (i) Remount Depôts	Q. M. G. India	Supdt., Depôt	Supdt., Depôt	To reach C. M. A. by 10th October and Q. M. G. India by 25th October.	Q. M. G. India through C. M. A. concerned. (f)	Not later than 12th November.
(ii) Horse, Mule and Donkey breeding operations	Do.	District Remount Officer.	District Remount Officer.	Do.	Do. (f)	
D. (h) Central Mechanical Transport Stores Depôt.	Do.	G. O. C. District or Ind. Bde. Area.	Officer in charge, C. M. T. Stores Depôt.	To reach C. M. A. by 15th October and Q. M. G. India by 1st November.	Do.	Not later than 15th November.
E. (a) Bakeries	Q. M. G. India	G. O. C. District or Ind. Bde. area (in the case of Aden, G. O. C. Aden Bde.).	G. O. C. District or Ind. Bde. area (in the case of Aden, G. O. C. Aden Bde.) (a)	To reach C. M. A. concerned by 5th October and Q. M. G. India by 28th October.	Q. M. G. India through C. M. A. concerned and the G. O. C.-in-Chief of Command. (g)	Not later than 15th November.
(b) Butcheries	Do.	Do.	Do. (a)	Do.	Do. (g)	

Principal, sub or minor head.	Administrative authority at Army Headquarters responsible for controlling expenditure.	Local administrative authority responsible for controlling expenditure.	Authority responsible for initial preparation of budget estimates.	Date of submission of budget estimates.	Channel through which budget estimates are to be submitted.	Date on which due to F. A.	REMARKS.
<i>Head II—contd.</i>							
(e) Grass Farms . . .	Director of Farms under the M.G.S.	..	Manager of Farm (h)	To reach C. M. A. concerned by the 8th September and the Director of Farms by 1st October.	M. G. S. through C. M. A. concerned, Assistant Director of Farms and Director of Farms.	Not later than 7th November.	
(d) Dairy Farms . . .	Do.	..	Do. (h) . . .	Do.	Do.		
(c) Army Clothing Factories M. G. S.	M. G. S.	..	Chief Ordnance Officer, Clothing Depot, Shahjahanpur or Ordnance Officer, Clothing Depot, Madras.	To reach C. A. F. A. by 15th October and M. G. S. by 1st November.	M. G. S. through D. O. F. & M. A. F. A. (t)		
(f) Army Ordnance Factories.	M. G. S.	..	Supdts. of Ordnance Factories.	Do.	Do. (t) . . .		
(g) Base Mechanical Transport Workshops.	Q. M. G. India .	G. O. C. District or Ind. Bde. Area.	Officer in charge M.T. Workshops.	To reach C. M. A. by 15th October and Q. M. G. India by 1st November. (b)	Q. M. G. India through C. M. A. concerned.	Not later than 15th November.	
F. (a) Technical Inspectors of Mechanical Transport.	Q. M. G. India .	G. O. C. District or Ind. Bde. Area.	Technical Inspector M. T. (a)	Do.	Q. M. G. India through C. M. A. concerned.		
F. (b) Military Food Laboratory.	Do.	Q. M. G. India .	Officer in charge Military Food Laboratory. (a)	To reach C. M. A. by 5th October and Q. M. G. India by 28th October.	Q. M. G. India through C. M. A. concerned and G. O. C.-in-Chief of Command.		
(d) Inspectors of Lethal Weapons, etc.	Do.	..	Inspectors of Lethal Weapons.	To reach C. A. F. A. by 15th October and M. G. S. by 1st November.	M. G. S. through Director of Artillery and C. A. F. A. (t)		

G. Military Accounts Offices :-					
(a) Military Accountant General	M. A. G. . .	M. A. G. . .	M. A. G. . .	..	Modification of budget estimates, if any, should be communicated to the M. A. G. by the 25th December.
(b) Command, District and Brigade offices.	Do.	C. M. A. . .	C. M. A. (for the accounts area concerned.)	..	
(c) Army Factory Accounts .	Do.	C. A. F. A. . .	O. A. F. A. . .	Before 20th Oct.	
(e) Officers-in-charge Military Treasure Chest.	Do.	C. M. A. . .	C. M. A. (for the accounts area concerned.)	..	
H. (a) Presbyterian Church .	A. D.	G. O. C. District or Independent Bde. Area (in case of Aden, G. O. C. Aden Bde.)	G. O. C. District or Independent Bde. Area (in case of Aden, G. O. C. Aden Bde.)	To reach C. M. A. concerned by 12th October and A. D. by 20th October.	
(b) Church of Rome . . .	Do.	Do.	Do.	Do.	A. D. through C. M. A. concerned.
(c) Wesleyan Church . . .	Do.	G. O. C. District or Ind. Bde. Area	G. O. C. District or Ind. Bde. Area.	Do.	Do.
(d) Baptist Congregational Church.	Do.	Do.	Do.	Do.	Do.
(e) Indian religious teachers in Indian Units.	A. G. India	Do.	Do.	To reach C. M. A. concerned by 17th October & A. G. India by 1st November.	A. G. India, through C.M.A. concerned.
I. Administration of Cantonments.—					
(a) Cantonments Dept. .	A. D.	..	G. O. C.-in-Chief of Command.(k)	To reach C. M. A. concerned by 15th October and A. D. by 1st November.	A. D. through C. M. A. concerned.
(l) Grants-in-aid to Cantonment Funds, &c.					

Principal, sub or minor head.	Administrative authority at Army Head-quarters responsible for controlling expenditure.	Local administrative authority responsible for controlling expenditure.	Authority responsible for preparation of budget estimates.	Date of submission of budget estimates.	Channel through which budget estimates are to be submitted	Date on which due to F. A.	REMARKS.
<i>Head II—conold.</i>							
J. (a) Recruiting Staff	A. G. India	..	Recruiting Officer.	To reach C. M. A. by 17th October and A. G. India by 1st November.	A. G. India through C. M. A. concerned.		
(b) Hill Sanitaria and Depôts.	Do.	G. O. C. District or Ind. Bde Area.	Commandant of the Sanitarium or Depôt. (a)	Do.	A. G. India through G. O. C. District and C. M. A. concerned.	Not later than 15th November.	
(c) I. A. S. C. Record Office	Q. M. G. India	..	Officer in charge Record Office.	To reach C. M. A. Eastern Com-mand and U. P. District through G. O. C. V. P. District by 5th October, and Q. M. G. India by 28th October.	Q. M. G. India through C. M. A. E. C. and U. P. District and G. O. C.-in-Chief Eastern Com-mand. (d)		
(d) Veterinary Record Office.	Do.	G. O. C. District	Officer in charge Veterinary Record Office. (m)	To reach C. M. A. concerned by 12th October and Q. M. G. India by 1st November.	Q. M. G. India through G. O. C. District and C. M. A. concerned.	Not later than 10th November.	
<i>Head III.</i>							
A. Army Headquarters—							
(i) Commander-in-Chief and personal staff.	A. M. S. Personal to H. E. the C.-in-C.	..	A. M. S. Personal to H. E. the C.-in-C.	To reach the C. of G. S. not later than 1st November.	C. of G. S. through the M. A. G. or C. M. A. as the case may be.	Not later than 1st November.	
(ii) Military Secretary's Branch.	M. S.	..	M. S.				
(iii) General Staff Branch	C. of G. S.	..	C. of G. S.				

(iv) Adjutant General's Branch.	A. G. India	..	A. G. India	To reach the C. of G. S. not later than 1st November.	C. of G. S. through the M. A. G. or C. M. A. as the case may be.
(v) Quartermaster General's Branch.	Q. M. G. India	..	Q. M. G. India		
(vi) Master General of Supply Branch.	M. G. S.	..	M. G. S.		
(vii) Grants controlled by Establishment Officer Army Headquarters.	Establishment Officer A. D.	..	Establishment Officer A. D.		
B. Staff of Commands	A. D.	C. of G. S.	G. Os. C.-in-Chief Commands.	To reach the C. of G. S. not later than 1st November.	C. of G. S. through G. O. C.-in-Chief, Command (except for Independent Districts) and C. M. A.
C. Staff of Districts and Brigades.	A. D.	C. of G. S.	G. Os. C. Districts and Independent Bdes. (a)	To reach the Q. M. G. India not later than 1st November.	Q. M. G. India through C. M. A.
D. Embarkation Staff	Q. M. G. India	..	Os. C. various formations.	To reach the A. G. India not later than 1st November.	A. G. India after the estimates have been checked by the C. M. A. concerned and returned by him to the Director.
E. Railway Transport Staff		..	Director of Military Prisons and Detention Barracks. (c)		
F. Miscellaneous—	A. G. India	..	M. S. to H. E. the Viceroy.	To reach the C. of G. S. not later than 1st November.	C. of G. S. through the M. A. G.
(i) Military Prisons and Detention Barracks.		..	Os. C. various formations.	To reach the Q. M. G. India not later than 1st November.	Q. M. G. India through the C. M. A. concerned.
(ii) Personal staff of Governor General.	M. S. to H. E. the Viceroy.	..			
(iii) Miscellaneous establishment (Garrison Quarter-master Rest Camp, etc.)	Q. M. G. India	..			
Head IV.					
Head V.					

Not later than 15th November.

Principal, sub or minor head.	Administrative authority at Army Head-quarters responsible for controlling expenditure.	Local administrative authority responsible for controlling expenditure.	Authority responsible for initial preparation of budget estimates.	Date of submission of budget estimates.	Channel through which budget estimates are to be submitted.	Date on which due to F. A.	REMARKS.
<i>Head VI.</i>							
B. Miscellaneous expenditure on anti-malarial measures in respect of military units and formations.	Q. M. G. India	G. O. C.-in-Chief, Command.	G. O. C.-in-Chief, Command.	To reach Q. M. A. concerned by 15th October and Q. M. G. India by 1st November.	Q. M. G. India through C.M.A. concerned.	Not later than 15th November.	
(a) Loss of cash. (b) Compensation for losses. (c) Miscellaneous Services for the Army rendered by the Ordnance Factories in India. (d) Incidental and Miscellaneous expenses. (e) Arrear charges. (f) Fractional differences.	..	..	C. M. A. (for the accounts area concerned).	5th December	F. A.	..	
Losses— (a) Loss of stores in transit. (b) Loss of stores in charge. (c) Loss by fluctuation in price of stores. (d) Loss on issue of stores at concessional rates. (e) Loss in the sale of abnormal surplus stores in Ordnance factories. Value of stores issued on loan to Indian State Forces. Value of stores issued free to non-Military Department.	..	..	C. M. A. (for the accounts area concerned).	..	Direct	Not later than 10th November.	1st correction statement to be submitted to the F. A. to reach him on the 25th December and the second correction statement to reach him on the 10th January.
<i>Head VII</i>	A. G. India	G. M. A.	C. M. A. (for the accounts area concerned).	..	Direct	Not later than 10th November.	

PART B.— Staff at Army Headquarters	A. G. India.	A. G. India.	A. G. India.	To reach A. G. India by 1st November.	Through M.A.G. to A. G. India.	Modification of Budget Estimates, if any, should be communicated to the M. A. G. by the 25th December.
A. Staff at Headquarters of Command.	Do.	G. O. C.-in-Chief, Command.	G. O. C.-in-Chief, Command.	To reach C. M. A. by 10th October, G. O. C.-in-Chief, Command 20th October, A. G. India 1st November.	Through C. M. A. to A. G. India.	Not later than 15th November.
B. Staff at Headquarters of Districts.	Do.	G. O. C. District and G. O. C. Burma District.	G. O. C. District.	To reach C. M. A. by 10th October, G. O. C.-in-Chief, Command 20th October, A. G. India 1st November.	Through C. M. A. to A. G. India.	
D. Auxiliary Force	Do.	G. O. C. District and G. O. C.-in-Chief, Command.	O. C. Unit	To reach G. O. C. District by 1st October, C. M. A. 10th October, G. O. C.-in-Chief, Command, 20th October, A. G. India 1st November.	Through G. O. C. District, C. M. A., G. O. C.-in-Chief, Command to A. G. India.	Not later than 15th November.
E. Territorial Force	Do.	Do.	Do.	Before 20th October.	M. A. G.	
F. Head C.— Controller of Accounts	M. A. G.	Controller, R. A. F. Accounts.	Controller, R. A. F. Accounts.	Before 20th October.	M. A. G.	Not later than 15th November.

NOTE 1.—These estimates, together with separate statements showing details pertaining thereto, will be submitted in duplicate.

NOTE 2.—The estimates for receipts and recoveries will be prepared by the authorities responsible for the preparation of the estimates for the corresponding expenditure heads.

NOTE 3.—Orders regarding the procedure to be followed for the other heads will issue later on.

(a) Budget estimates for each unit or formation will be prepared by authorities shown in Col. 4, in I. A. F. A-211 in detail of detailed estimates.

(b) The initial budget estimates will be submitted by authorities specified in Col. 4 in time to reach the authorities enumerated in Col. 3 by the 5th October.

(c) Budget estimates for the Burma District will be forwarded direct to the Q. M. G. India by the C. M. A.

(d) The expenditure on account of R. A. M. C. ranks of No. 31 Coy. R. A. M. C. employed with the headquarters of the company or on any other duty unconnected with any individual hospital will be adjusted under I. A. II (d) Medical Services, and the estimate therefor prepared by the G. O. C. Bombay District. The expenditure on account of R. A. M. C. other ranks, borne on the establishment of No. 31 Coy. R. A. M. C. and actually employed in British Station Hospitals will be included in the budget estimates of the British Hospitals.

(e) Cs. M. A. will prepare a total budget estimate for the formations in each district and submit it with the detailed estimates to the Q. M. G. India.

(f) In the case of Aden, Q. M. G. India through C. M. A. concerned.

(g) Budget estimates will be prepared by authorities shown in Col. 4 on I. A. F. A-219 (for Grass Farms) and I. A. F. A-233 (for Dairy Farms), supported by details in I. A. F. A-211 and forwarded to the Assistant Director of Farms. The Assistant Director will forward them with his remarks through C. M. A. concerned to the Director, who will consolidate the estimates and submit them to the M. G. S. together with the estimates received from the Assistant Directors and a list of alterations made by him thereon. The consolidated estimates will be distributed according to districts. The consolidated estimates together with the estimates sent by the Cs. M. A. will be submitted to the F. A.

(h) The D. O. F. & M. will forward the detailed estimates together with a total estimate for the establishments under this head, recording any corrections which he may consider necessary.

(i) Budget estimates will be prepared in detail on I. A. F. A-211, by Accounts Districts.

(j) Officer in charge Record Office will submit the budget estimates to the Controller, through the G. O. C. United Provinces District.

(k) The initial estimates will be prepared in detail in I. A. F. A-211 and submitted to the authority specified in Col. 3 to reach him by the 1st October.

(l) The estimates will show separately the expenditure of each separate formation in the District or Bde. Area.

(m) The estimates will show separately the expenditure of each formation.

APPENDIX III.

List of Banks and Agents who have executed a general bond of indemnity to cover the leave allowances, etc., of their constituents.

(Referred to in para. 52.)

1. The Local Head Offices and branches of the Imperial Bank of India, Calcutta, Madras and Bombay and elsewhere.
2. The National Bank of India, Limited.
3. The Hong Kong and Shanghai Banking Corporation, Bankers and Army Agents.
4. The Allahabad Bank, Limited.
5. The Bank of India, Limited.
6. The Army and Navy Co-operative Society, Limited.
7. Messrs Binny & Co., Limited, Bankers and Army Agents.
8. The Lloyds Bank, Limited, Bankers and Army Agents.
9. Messrs. Thomas Cook & Son.
10. Messrs. Grindlay & Co.
11. Messrs. Parry & Co.
12. Messrs. Cowasjee, Dinshaw & Brothers.
13. The Central Bank of India, Limited, Bombay.
14. The P. & O. Banking Corporation, Limited, Calcutta.
15. The Mercantile Bank of India, Ltd., Madras.

APPENDIX IV.

(Referred to in para. 95.)

i.—List of Civil treasuries at which Indian Military Pensioners are paid and of officers responsible for the payment.

NOTE 1.—Payments at sub-treasuries are made under the orders of the treasury officers concerned.

NOTE 2.—Payments at sub-treasuries, not included in the list, if allowed, will be arranged for by the district treasuries to which they are subordinate.

Sind-Rajputana District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Ahmedabad—	Treasury Officer	Cutch (Bhuj)—	Treasury Officer.
Dhandhuka (Sub-Treasury)	Do.	Hyderabad (Sind)—	Do.
Dholka	Do.	Badin (Sub-Treasury)	Do.
Gogha	Do.	Dera Mohbat	Do.
Mitdasu	Do.	Guni	Do.
Prantij	Do.	Hala	Do.
Sanand	Do.	Kundiaro	Do.
Virangam	Do.	Moro	Do.
Ajmer—	Do.	Kaira—	Do.
Beawar	Do.	Anand	Do.
Nasirabad	Do.	Borsad	Do.
Todgarh	Do.	Dohad	Do.
Baroda—	Do.	Godhra	Do.
Broach—	Do.	Halol	Do.
Amod	Do.	Jhalod	Do.
Anklesvar	Do.	Kalol	Do.
Jambusar	Do.	Kapadwanj	Do.
Wagra	Do.	Matar	Do.

Sind-Rajputana District—concl'd.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Kaira—concl'd.		Mirpur Khas—concl'd.	
Mehomadabad (Sub-Treasury).	Treasury Officer.	Khipro (Sub-Treasury)	Treasury Officer.
Nadiad "	Do.	Mitti "	Do.
Pandu "	Do.	Nagar Parkar "	Do.
Thasra "	Do.	Pithoro "	Do.
Wadia (Sankheda) "	Do.	Sanghar (Mirpur Khas)	Do.
Karachi—	Do.	Umarkot (Sub-Treasury)	Do.
Ghorabari "	Do.	Palanpur—	Do.
Jati "	Do.	Diodar "	Do.
Ketibandar "	Do.	Kankrej "	Do.
Kohistan "	Do.	Santalpur "	Do.
Kotri "	Do.	Waraki "	Do.
Manjhand "	Do.	Rajkot (Kathiawar)—	Do.
Mirpur Batoro "	Do.	Babra "	Do.
Mirpur Sakro "	Do.	Bhoika "	Do.
Nanshahro "	Do.	Chok "	Do.
Sakrand "	Do.	Chotila "	Do.
Shahbandar "	Do.	Dasada "	Do.
Shahdadpur "	Do.	Dhrappa "	Do.
Sujawal "	Do.	Jetalsar—	Do.
Sinjhoro "	Do.	Lakhapadar "	Do.
Tando Alahyar "	Do.	Lodhika "	Do.
Tando Bago "	Do.	Patlad "	Do.
Tatta "	Do.	Songad "	Do.
Larkana—	Do.	Wadhwan "	Do.
Dadu "	Do.	Sambhar—	Do.
Johi "	Do.	Pachbadra "	Do.
Kakkur "	Do.	Sukkur—	Do.
Kambar "	Do.	Garhi Yasin "	Do.
Labdaria "	Do.	Chotki "	Do.
Mehar "	Do.	Jacobabad "	Do.
Miro Khan "	Do.	Kandkot "	Do.
Ratodero "	Do.	Kashmor "	Do.
Sadra (Mahi Kantha)	Do.	Mirpur-Mathelo "	Do.
Schwan "	Do.	Pano Akil "	Do.
Warah "	Do.	Rohri "	Do.
Mirpur Khas—	Do.	Shahdadkot "	Do.
Chachro "	Do.	Shikarpur "	Do.
Digri "	Do.	Thul "	Do.
Iliplo "	Do.	Ubauro "	Do.
Jamesabad "	Do.		

United Provinces District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Agra	Treasury Officer.	Hardoi	Treasury Officer.
Aligarh	Do.	Kheri	Do.
Almora (Ranikhet)	Do.	Lucknow	Do.
Bahraich	Do.	Mainpuri	Do.
Barabanki	Do.	Meerut	Do.
Bareilly	Do.	Moradabad	Do.
Basti	Do.	Muhamdi (Sub-Treasury)	Do.
Bijnor	Do.	Mussoorie Sub-Dn.	Do.
Budaun	Do.	Muttra	Do.
Bulandshahr	Do.	Muzaffarnagar	Do.
Chakrata Sub-Dn.	Do.	Naini Tal	Do.
Dehra Dun	Do.	Pauri (Sub-Treasury)	Do.
Delhi	Do.	Nepal (Khatmandu)	Do.
Etah	Do.	Partabgarh	Do.
Fyzabad	Do.	Pilibhit	Do.
Gonda	Do.	Rae Bareilly	Do.
Gorakhpur	Do.		

United Provinces District—*contd.*

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Roorkee . . .	Treasury Officer.	Sitapur . . .	Treasury Officer.
Saharanpur . . .	Do.	Sultanpur . . .	Do.
Shajahanpur . . .	Do.	Unao . . .	Do.

Allahabad Independent Brigade Area.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Allahabad—	Treasury Officer.	Etawah—	Treasury Officer.
Allahabad, Chail (Sub-Treasury).	Do.	Auraiya (Sub-Treasury)	Do.
Bara „	Do.	Bharthana „	Do.
Handia „	Do.	Bidhuna „	Do.
Karchhana „	Do.	Etawah „	Do.
Meja „	Do.	Farukhabad, Fatehgarh—	Do.
Menjhanpur „	Do.	Aligarh, Fatehgarh (Sub-Treasury).	Do.
Phulpur „	Do.	Ohhibramau „	Do.
Sirathu „	Do.	Farukhabad „	Do.
Soraon „	Do.	Kaimgunj „	Do.
		Kanauj „	Do.
Azamgarh—	Do.	Fatehpur—	Do.
Azamgarh „	Do.	Fatehpur „	Do.
Deogaon „	Do.	Ghazipur, Fatehpur	Do.
Ghoshi „	Do.	Khaga „	Do.
Mahul „	Do.	Khajuha „	Do.
Muhammadabad, Azamgarh.	Do.	Ghazipur—	Do.
Sagri „	Do.	Ghazipur „	Do.
Ballia—	Do.	Muhammadabad (Ghazipur).	Do.
Ballia (Sub-Treasury)	Do.	Saidpur „	Do.
Bansdih „	Do.	Zamania „	Do.
Rasra „	Do.		
Banda—	Do.	Hamirpur—	Do.
Baberu „	Do.	Hamirpur „	Do.
Badausa „	Do.	Kulpahar „	Do.
Banda „	Do.	Mahoba „	Do.
Girwan „	Do.	Maudaha „	Do.
Kamasin „	Do.	Rath „	Do.
Karwi „	Do.	Jalaun, Orai—	Do.
Mau, Banda „	Do.	Jalaun „	Do.
Pailani „	Do.	Kalpi „	Do.
		Kunch „	Do.
Benares—	Do.	Orai „	Do.
Benares „	Do.	Jaunpur—	Do.
Chandauli „	Do.	Jaunpur „	Do.
		Khutaha, Shahganj	Do.
Cawnpore—	Do.	Kirakat „	Do.
Akbarpur „	Do.	Machhlisahr „	Do.
Bhognipur, Pukhrayan	Do.	Mariahu „	Do.
Bilhaur „	Do.	Mirzapur—	Do.
Cawnpore „	Do.	Chunar „	Do.
Dehrapur „	Do.	Dudhi „	Do.
Ghatampur „	Do.	Mirzapur „	Do.
		Robertsganj „	Do.

Presidency and Assam District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Angul (Orissa)—	Treasury Officer.	Goalpara (Dhubri)—	Treasury Officer.
Khondmal (Sub-Treasury).	Do.	Hazaribagh—	Do.
Phulbani "	Do.	Chatra (Sub-Treasury)	Do.
Backerganj, (Barisal)—	Do.	Giridih "	Do.
Bhola "	Do.	Hooghly—	Do.
Patuakhali "	Do.	Arambagh (Sub-Treasury)	Do.
Pirojpur "	Do.	Serampore "	Do.
Balasore—	Do.	Howrah—	Do.
Bhadrak "	Do.	Uluberia "	Do.
Bankura—	Do.	Jalpaiguri—	Do.
Vishnupur "	Do.	Alipur, Duars "	Do.
Bhagalpur—	Do.	Jessore—	Do.
Banka "	Do.	Bongaon "	Do.
Madhipura "	Do.	Jhenidah "	Do.
Supaul "	Do.	Magura "	Do.
Birbhum-Suri—	Do.	Narail "	Do.
Rampurhat "	Do.	Kamrup (Gauhati)—	Do.
Bogra—	Do.	Barpeta "	Do.
Burdwan—	Do.	Khasi Hills (Shillong)—	Do.
Asansol "	Do.	Jowai "	Do.
Kalna "	Do.	Khulna—	Do.
Katwa "	Do.	Bagerhat "	Do.
Cachar (Silchar)—	Do.	Satkhira "	Do.
Hailong "	Do.	Lakhimpur (Dibrugarh)—	Do.
Hailakandi "	Do.	North Lakhimpur (Sub-Treasury).	Do.
Champaran (Motihari)—	Do.	Sadiya "	Do.
Bettiah "	Do.	Lushai Hills (Aijal)—	Do.
Chittagong—	Do.	Lungleh "	Do.
Cox-bazar "	Do.	Malda—	Do.
Rangamati "	Do.	Manbhum (Purulia)—	Do.
Cuttack—	Do.	Dhanbad "	Do.
Banki "	Do.	Manipur (Imphal)—	Do.
Jajpur "	Do.	Midnapur—	Do.
Kendrapara "	Do.	Contai "	Do.
Dacca—	Do.	Ghatal "	Do.
Manikganj "	Do.	Tamluk "	Do.
Munshiganj "	Do.	Monghyr—	Do.
Darbhangā (Laheria Sarai)	Do.	Begusarai "	Do.
Madhubani "	Do.	Jamui "	Do.
Samastipur "	Do.	Murshidabad—	Do.
Darjeeling—	Do.	Jangipur "	Do.
Kalimpong "	Do.	Kandi "	Do.
Kurseong "	Do.	Lalbagh "	Do.
Siliguri "	Do.	Muzaffarpur—	Do.
Darrang (Tezpur)—	Do.	Hajipur "	Do.
Mangaldai "	Do.	Sitamarhi "	Do.
Dinajpur—	Do.	Mymensingh—	Do.
Balurghat "	Do.	Jamulpur "	Do.
Thakurgaon "	Do.	Kishoreganj "	Do.
Dumka—	Do.	Netrakona "	Do.
Deoghar "	Do.	Tangail "	Do.
Godda "	Do.	Nadia (Krishnagar)—	Do.
Jamtara "	Do.	Chuadanga "	Do.
Pakaur "	Do.	Kushtia "	Do.
Rajmahal "	Do.	Meherpur "	Do.
Faridpur—	Do.	Ranaghat "	Do.
Goalundo "	Do.	Naga Hills (Kohima)—	Do.
Gopalganj "	Do.	Mokukchung "	Do.
Madaripur "	Do.	Noakhali—	Do.
Garō Hills (Tura)—	Do.	Feni "	Do.
Gaya—	Do.	Nowgong (Assam)—	Do.
Ārangabad "	Do.	Pabna—	Do.
Jehanabad "	Do.	Sirajganj "	Do.
Nawada "	Do.	Palamau (Daltonganj)—	Do.

Presidency and Assam District—concl'd.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Patna —	Treasury Officer	Shahabad (Arrah)—	Treasury Officer.
Barh (Sub-Treasury)	Do.	Babua (Sub-Treasury)	Do.
Bitar "	Do.	Buxar "	Do.
Puri—	Do.	Sasaram "	Do.
Khurda "	Do.	Sibsagar (Jorhat)—	Do.
Purnea—	Do.	Golaghat "	Do.
Araria "	Do.	Sibsagar "	Do.
Kishanganj "	Do.	Singhbhum (Chaibassa)—	Do.
Rajahahi—	Do.	Dalbhum "	Do.
Natore "	Do.	Sylhet—	Do.
Naogaon "	Do.	Habiganj "	Do.
Ranchi —	Do.	Karimganj "	Do.
Gaucha "	Do.	Sunamganj "	Do.
Khunti "	Do.	South Sylhet (Maulvi Bazar).	Do.
Simdega "	Do.	Tippera, (Comilla)—	Do.
Rangpur—	Do.	Brahmanbaria "	Do.
Gaibandha "	Do.	Chandpur "	Do.
Kurigram "	Do.	24 Pargannas (Alipore)—	Do.
Nilphamari "	Do.	Barasat "	Do.
Saran (Chapra)—	Do.	Barrackporo "	Do.
Gopalganj "	Do.	Basirhat "	Do.
Siwan "	Do.	Diamond Harbour "	Do.

Central Provinces District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Balaghat—	Treasury Officer	Nagpur—	Treasury Officer.
Bailhar (Sub-Treasury)	Do.	Kamptee (Sub-Treasury)	Do.
Betul—	Do.	Katol "	Do.
Bhainsdohi "	Do.	Nagpur "	Do.
Multai "	Do.	Ramtek "	Do.
Bhandara—	Do.	Umrer "	Do.
Sakoli "	Do.	Narsinghpur—	Do.
Bilaspur—	Do.	Gadarwara "	Do.
Janjgir "	Do.	Nimar (Khandwa)—	Do.
Mungeli "	Do.	Burhanpur "	Do.
Ohanda—	Do.	Harsud "	Do.
Brahmapuri "	Do.	Nowgong (Bundelkhand)—	Do.
Garchiroli "	Do.	Pachmarhi—	Do.
Sironcha "	Do.	Seoni Malwa "	Do.
Warora "	Do.	Sohagpur "	Do.
Udhindwara—	Do.	Raipur—	Do.
Sansar "	Do.	Baloda Bazar "	Do.
Damoh—	Do.	Dhamtari "	Do.
Hatta (Damoh) "	Do.	Mahasamund "	Do.
Drug—	Do.	Sehore (Bhopal)—	Do.
Balod Sanjari "	Do.	Sambalpur—	Do.
Bametara "	Do.	Saugor—	Do.
Hoshangabad—	Do.	Banda "	Do.
Harda "	Do.	Khurai "	Do.
Indore—	Do.	Rehli "	Do.
Jhansi—	Do.	Seoni—	Do.
Jubbulpore—	Do.	Lakhnadon "	Do.
Murwara "	Do.	Wardha—	Do.
Sihora "	Do.	Arvi "	Do.
Mandla—	Do.	Hinganghat "	Do.
Dindori "	Do.		

Bombay District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Bombay	Acct. Genl., Bombay. Treasury Officer.	Thana—	Treasury Officer.
Nasik—		Bassein (Sub-Treasury)	Do.
Beglan (Sub-Treasury)	Do.	Bhiwondi	Do.
Chandor	Do.	Dahanu	Do.
Dindori (Nasik)	Do.	Kalyan	Do.
Igatpuri	Do.	Mahim	Do.
Kalvan	Do.	Mokhada	Do.
Malegaon	Do.	Murbad	Do.
Nandgaon	Do.	Shahapur	Do.
Niphad	Do.	Umbargaon	Do.
Peint	Do.	Vada	Do.
Sinnar	Do.		
Yeola	Do.		

Poona District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Aden—	Treasury Officer.	Buldana—	Treasury Officer.
Perim (Sub-Treasury)	Do.	Dharwar—	Do.
Ahmednagar—	Do.	Bankapur (Sub-Treasury)	Do.
Akola (Ahmednagar Sub-Treasury).	Do.	Gadag	Do.
Jamkhed (Sub-Treasury)	Do.	Hangal	Do.
Karjat (Ahmednagar Sub-Treasury).	Do.	Hubli	Do.
Kopargaon (Sub-Treasury)	Do.	Kalghatgi	Do.
Nevasa	Do.	Karajgi (Haveri)	Do.
Parner	Do.	Kod	Do.
Rahuri	Do.	Navalgund	Do.
Sangamner	Do.	Ranebennur	Do.
Shevgaon	Do.	Ron	Do.
Shrigonda	Do.	Hyderabad (Deccan)—	Do.
Akola—	Do.	Kanara (Karwar)—	Do.
Basim	Do.	Ankola (Sub-Treasury)	Do.
Akot	Do.	Haliyal	Do.
Balapur	Do.	Honavar	Do.
Mangrul	Do.	Kumta	Do.
Murtizapur	Do.	Siddapur	Do.
Amraoti—	Do.	Sirsi	Do.
Chickolda	Do.	Yellapur	Do.
Daryapur	Do.	Khandesh East (Jalgaon)—	Do.
Ellichpur	Do.	Amalner (Sub-Treasury)	Do.
Belgaum—	Do.	Bhadgaon	Do.
Athni	Do.	Bhusaval	Do.
Chikodi	Do.	Chalisgaon	Do.
Gokak	Do.	Chopda	Do.
Hukeri	Do.	Erandol	Do.
Khanapur	Do.	Jamner	Do.
Kolhapur	Do.	Pachora	Do.
Parasgad (Saundatti)	Do.	Raver	Do.
Sampgaon, Bailhongal	Do.	Yaval	Do.
Bijapur—	Do.	Khandesh West (Dhulia)—	Do.
Badami (Sub-Treasury)	Do.	Nandurbar (Sub-Treasury)	Do.
Bagalkote	Do.	Sakri	Do.
Bagewadi	Do.	Shahada	Do.
Hungund	Do.	Shirpur	Do.
Indi	Do.	Sindkheda	Do.
Muddebihal	Do.	Taloda	Do.
Sindgi	Do.		

Poona District—concl'd.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Kolaba (Alibag)— Karjat (Kolaba Sub-Treasury).	Treasury Officer. Do.	Satara— Jaoli (Sub-Treasury)	Treasury Officer. Do.
Mahad "	Do.	Karad "	Do.
Mangaon "	Do.	Khanapur (Satara)	Do.
Panvel "	Do.	Khandala Shirol "	Do.
Pon "	Do.	Khatao (Waduj) "	Do.
Roha "	Do.	Koregaon "	Do.
		Malcompeth, Mahabal- eshwar "	Do.
Poona—	Do.	Man "	Do.
Bhimthadi (Baramati) ,	Do.	Patan (Satara) "	Do.
Dhond "	Do.	Tasgaon "	Do.
Ghoda & Haveli "	Do.	Valva "	Do.
Indapur "	Do.	Wai "	Do.
Junner "	Do.	Sholapur—	Do.
Khed (Poona) "	Do.	Barsi "	Do.
Mawal (Wadgaon),,	Do.	Karmala "	Do.
Mulshi, Paud "	Do.	Madha "	Do.
Purandhar "	Do.	Malsiras "	Do.
Sirur "	Do.	Pandharpur "	Do.
		Sangola "	Do.
Ratnagiri—	Do.	Surat—	Do.
Chiplun "	Do.	Bardoli "	Do.
Dapoli "	Do.	Bulsar "	Do.
Doorukh "	Do.	Chikali "	Do.
Devgad "	Do.	Jalalpur "	Do.
Khed (Ratnagiri) "	Do.	Mandvi "	Do.
Malvan "	Do.	Olpad "	Do.
Rajapur "	Do.	Pardi "	Do.
Vengurla "	Do.	Yootmal—	Do.
		Darwha "	Do.
		Pusad "	Do.

Madras District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Anantapur . . .	Treasury Deputy Collector.	Kistna (Masulipatam)— Ellore (Sub-Treasury) .	Treasury Deputy Collector. Do.
Bangalore . . .	Treasury Officer.	Kolar	Treasury Officer.
Bellary	Treasury Deputy Collector.	Kurnool	Treasury Deputy Collector.
Bowringpet . . .	Treasury Officer.	Madura	Do.
Chingleput (Saidapet) .	Treasury Deputy Collector.	Malabar (Calicut) . . .	Do.
Chitaldroog— . . .	Treasury Officer.	Mysore	Treasury Officer.
Chittoor	Treasury Deputy Collector.	Nellore	Treasury Deputy Collector.
Coimbatore	Do.	Nilgiris (Ootacamund)— Coonoor (Sub-Treasury)	Do.
Coorg (Mercara) . . .	Treasury Officer.	North Arcot (Vellore) .	Do.
Cuddapat	Treasury Deputy Collector.	Ramnad (Madura) . . .	Do.
French Rocks . . .	Treasury Officer.	Salem	Do.
Ganjam (Chatrapur) .	Treasury Deputy Collector.	Shimoga	Treasury Officer.
Chicacole (Sub-Treasury)	Do.	South Arcot (Cuddalore) .	Treasury Deputy Collector.
Godavari (Coconada)	Do.	South Kanara (Mangalore)	Do.
Rajahmundry (Sub-Treasury).	Do.	Tanjore	Do.
Peddapuram	Do.	Tinnevely	Do.
Guntur	Do.	Trichinopoly	Do.
Hassan	Treasury Officer.	Timkur	Treasury Officer.
Kadur (Chikmagalur) .	Treasury Deputy Collector.	Vizagapatam	Treasury Deputy Collector.

Burma District.

Treasury.	Pension Paying Officer.	Treasury.	Pension Paying Officer.
Akyab—	Treasury Officer.	Myaungmya	Treasury Officer.
Paletwa (Sub-Treasury)	Do.	Myingyan	Do.
Bassein	Do.	Myitkyina	Do.
Bhamo	Do.	Pakokku	Do.
Falam, Treasure Chest	Do.	Kanpetlet (Sub-Treasury)	Do.
Hanthawaddy . .	Do.	Pegu	Do.
Henzada	Do.	Port Blair	Do.
Katha	Do.	Prome	Do.
Kyauk Pyu	Do.	Pyapon	Do.
Kyaukse	Do.	Rangoon	Acct. Genl., Burma.
Lashio (Northern Shan States).	Do.	Sagaing	Treasury Officer.
Magwe	Do.	Sandoway	Do.
Mandalay	Do.	Shwobo	Do.
Maymyo (Indian Sub-Try.)	Do.	Taunggyi (Southern Shan States).	Do.
Maubin	Do.	Tavoy	Do.
Mawlaik (Upper Chindwin)	Do.	Tharawaddy	Do.
Meiktila	Do.	Thaton	Do.
Mergui	Do.	Thayetmyo	Do.
Minbu	Do.	Toungoo	Do.
Mogok (Ruby Mines District)	Do.	Yamethin	Do.
Monywa (Lower Chindwin)	Do.		
Moulmein (Amherst)	Do.		

II.—List of Military Treasure Chests at which Indian Military Pensioners are paid.

United Provinces District.

Station.	Pension Paying Officer.
Lansdowne	Military Treasure Chest Officer.

Presidency and Assam District.

Station.	Pension Paying Officer.
Gyantse	Military Treasure Chest Officer.

Central Provinces District.

Station.	Pension Paying Officer.
Mhow	Military Treasure Chest Officer.
Normand	Do.

III.—List of Post Offices at which Indian Military Pensioners are paid.

Peshawar District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Peshawar	Akora Khattak. Cheladara. Char adda. Cherat. Dargai. Garhi Kapura. Hata. Kharabad. Malakand. Nowshera. Nowshera city. Publi. Risalpore. Sawabi. Shahdhar Fort. Tanzil. Umanral.	Rustam.	Jahangira. Katlang. Tardhera. Turangzai and Utmanzai.

Rawalpindi District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Abbottabad	B. Sia. Balekor. Garhi Habibulla. Haripur. Havelian. Jurbela. Khelabat. Khanpur. Kot Najib Ullah. Manahra. Oghi. Sarai Saleh.	Kirpilian.	Kuthiala. Sherwan.
Campbelpur	Attock. Fatahjang. Hassan Abdal. Hazro. Jand. Kheur. Makhad. Pindigheb. Talagang. Tamman. Thatta.	Ihja R. S. Kot Fateh Khan.	Nil.
Gujrat	Bhimber. Daulatnagar. Dinga. Gulianna.		Dewa. Kila Sura Singh. Watala.

Rawalpindi District—*contd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Gujrat— <i>contd.</i>	Jalalpur Juttan. Kharian. Kotla. Kunjab. Lala Musa. Mulakwal. Nowshera Phalia. Pindi Bohauddin. Rajoura. Rasul. Tanda.	Munawar.	
Jammu . . .	Akhnur. Jammu Cantonment. Ranbirsinghpur. Riasi. Saimba. Udhampur.	Hamirpore Sidhar. Ramnagar.	Kahnookhak. Ramgarh.
Jhelum . . .	Bhawn. Chakwal. Choya Saidanshah. Dalwal. Dhudhial. Dina. Domeli. Duman. Haranpur. Kala Gojran. Karriala. Khewra. Kotli. Lilla. Mirpur. Pinddadan Khan. Sanghoi. Sohawa. Sorai Alamgir.	Hasola. Jalalpur Kikna. Kollar Kahar. Lehri. Mangla H. W. Nila. Nurpura. Rohtas.	
Meanwali . . .	Bhakkar. Kallurkot. Kundian.	Daud Khel. Dullewala. Haidarabad. Jandanwala. Lawa. Musa Khel. Packhel.	
Rawalpindi . . .	Chauontra. Ghoragali. Gujar Khan. Gulyana. Jatli. Kahuta. Kallar. Kohala. Kotli. Mandra. Murree. Sagri. Sukho. Taxila. Tret.	Bassali. Bewal. Harnai. Kuntrila. Matori. Nara. Sayyaed. Thoya.	<i>Nil.</i>

Rawalpindi District—*concl'd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Sargodha . . .	Bhalwal. Bhera. Bhogtanwala. Khushab Miani. Mitha Tiwana. Mona R. D. Naushahra. Saliwal. Shahpur.	Hadali. Jamali. Jhawlian.	<i>Nil.</i>
Srinagar . . .	Awantipore. Bagh. Baramula. Chenari. Domel. Garhi. Handwala. Islamabad. Palandri. Pattan. Punch. Skardu. Sopar. Uri.	Rawalkot. Trarkhel.	Dharamsal. Hajura.

Kohat District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Kohat . . .	Banda Daud Shah. Hangu. Karak. Lochi. Parachinar. Teri. Thull.	Shakardara. Uslerzai.	Darmaluk. Naryoh. Togh.

Lahore District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Ambala . . .	Abdulapur. Ambala City. Barara. Chachraul. Dera Basi. Jagadhri.	Mustafabad. Sirhind R. S.	Bade Jhallian. Bela. Bilaspore. Burriya. Chamkaur. Dadupore.

Lahore District—*contd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Ambala— <i>contd.</i>	Kalka City. Kasauli. Kharar. Morindu. Naban. Nalagarh. Naraingarh. Rupar. Sadhaura. Shahzadpur.		Jhanauli. Karali. Khera Schaliatpore. Koinur. Lulheri. Manawali. Manela. Mani Majra. Mojra. Silba Magri.
Amritsar . . .	Ajnala. Atari. Beas. Chakmohand. Dhelwan. Fatehabad. Fatehgarh. Jandiala Guru. Mojitha. Naushahra Panuan. Raja Sansi. Ramdas. Sarai Amanat Khan. Sarhali. Sathiala. Taran Taran. Vairawal.	Butala. Chabhai. Chamyari. Dharmkot Randhawa. Kairon. Kathunangal. Mehta.	Nil.
Bahawalpur . . .	Ahmadpur. Ahmadpur Lamma. Allahabad. Bahawalnagar. Khanpur. Macleodgunj Road. Minchinabad. Rahim Yar Khan.	Chachran.	Nil.
Dera Ghazi Khan . . .	Dajal. Dalgah. Jampur. Jaunsa. Rajanpur. Rajan. Sakhi, Sarwar. Vehoa.	Batil. Chatin. Draman. Kala. Kot Chutla. Milhankore.	
Dharamsala . . .	Baij Nath. Bajoura. Banjan. Bawarna. Bursar. Dera Gopipore. Dharamsala Cantt. Guma. Hamirpore. Haripur. Jawalamukhi. Kangra. Kotla. Kulu. Lambagroan.	Jawali. Nagrata. Progur.	

Lahore District—*contd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Dharamsala— <i>contd</i>	Mandi. Nadauni. Nurpur. Palampur. Shahpur. Sujanpur Tira. Suket.		
Ferozepore . . .	Abohar. Baghaparanai. Bhatinda. Dharmkot. Faridkot. Fazilka. Ferozepore City. Kot Kapura. Moga. Muktsar. Nihal Singhwala. Zira.	Bhocho Mandi. Gholia Kallan. Malaut Mandi. Nathana. Nihal Singhwala.	Ajitwala. Bhindar. Bodhera. Buttar. Chandram. Chiharchak. Chirak. Darab Bhai. Daundher. Dola. Ghul Killan. Ghull Kurd. Indergarh. Jalalabad. Kahan Sukha. Kakeri. Kishenpore. Kot Bhai. Lelno Mhabal. Linghia Khurd. Lopan. Manwan. Mehroj. Mohama Sarai. Ronia. Rounta. Sohna. Sumad Bhai.
Gujaranwala . . .	Akalgarh. Chuharkana Mandi. Eminabad. Ghakkar. Hafizabad. Khangah Dogran. Khanki. Kila-Didar Singh. Komoke. Manawala. Marh. Nankana Sahib. Pindi Bhatian. Ramnagar. Shahkot. Sharakpore. Sheekhpura. Sodhra. Songia. Warburton. Wazirabad.	Dhaban. Dharmapura. Gangapur. Ganigarh. Ramgarh.	Gunaur. Jhabran.
Gurdaspur . . .	Bakloh. Batala. Dalhousie.	Basoli. Indara. Jasmirgarh.	<i>Nil.</i>

Lahore District—*contd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Gurdaspur— <i>contd.</i>	Dhariwal. Dinanagar. Dunara. Kalanour. Katana. Madhopur. Nainakat. Pathan Kot. Rodian. Shakargarh. Srigovindpur. Sujanpur.	Kohnuwan. Madhopore. Mallah. Merthal. Sukhochak.	
Gurgaon . . .	Ballabgarh. Farrukhnagar. Ferozpur Jhirka. Guriani. Hodal. Kosli. Nah. Palwal. Patandi. Rewari. ✓ Sohna.	Faridabad. Jatusana. Shahjahanpore. Tanru.	Khalipore. Khol.
Hissar . . .	Bawani Khara. Bhiwani. Budhlada. Dabwali. Fatanabad. Hansi. Laharu State. Sirsa. Tohana.	Nil.	Baliab. Bapaura. Chanj. Jamalpore. Kiru. Tegrana. Tosham.
Hoshiarpur . .	Amh. Anandpur. Bajwara. Basi Kala. Bharwain. Dasuya. Gagret. Garhshankar. Garlidiwala. Hariana. Jaigon. Mahelpur. Miani. Mukerian. Sarhala Kalan. Sham Churasi. Una. Urmur.	Balkowal. Balachor. Janauri. Kot Fatuli. Rajpor.	
Jhang . . .	Jhang City. Kot Isa Shah. Shah Jewana Mandi. Sharkat. Sharkat Road. Sillanwali. Toba Tek Singh	Kot Isa Shah. Kot Shakir. Lalian. Machiwal.	Chak 294. Chattashah. Nikdar R. S. Sialpora

Lahore District—*contd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Jullundur . . .	Adampur. Banga. Bara Pind. Bilga. Jullundur City. Jundiala. Kapurthala. Kartarpur. Mohatpoire. Nakodar. Nawashahr. Nurmahal. Phagwara. Pharala. Phillour. Rahon. Shahkote. Shankar. Sultanpur.	Aprea. Makandpore. Talwandi Chaudhrian	Begowala. Garcha. Guma Chaur. Jamsher. Kaleron. Khan Khana. Losara. Malsian. Manko. Moran. Panshta.
Karnal . . .	Kaithal. Karthal Mandi. Ladwa. Panipat. Pundri. Shahabad. Tarauri. Thanesar.	Gharaunda. Guhla. Kunjpura. Pehowa. Pundri. Tarauri.	Indri. Munak. Nissing.
Lahore . . .	Changa Manga. Chunian. Jallo. Kasur. Khalra. Kot Radha Kishen. Lahore Cantonment. Patti. Pattoki R. S. Raewind. Valtoha.	Khundian. Lubani. Padhana. Raja Jan. Rajoki.	Padhana.
Ludhiana . . .	Ahmadgarh. Buddowal. Dehlon. Jograon. Khanna. Malerkotla. Raekot. Samrala. Sonawal.	Dakha. Gujarwal. Malaudh. Mochhiwara.	Aijab Kollan. Baniam. Bhari. Bharnedi. Bhutna. Bramdi. Butahri Narangarh. Dakha. Dandua. Dhulkot. Fatehgarh. Gill. Haluwa. Hambran Mali. Hathur. Kutana Kallan. Ladhran. Lotla. Lotton. Malloh Rumi. Nathawal. Pamel. Raipore Andhi.

Lahore District—*contd.*

Head Office.	Sub-Offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Ludhiana— <i>contd.</i>			Rogba. Roi. Sadhor. Samadi. Shaima. Sherpore Kollan. Sidhwan. Solandi. Talwandi.
Eyallpur . . .	Abbaspur Chinioṭ. Chok Jhumra. Dichkot. Gojra. Joranwala. Kesgorh. Khurianwala. Samundri. Tandleanwala.	Burala (Chak No. 229) Fampur (Chak No. 30). Gugomabol (Chak No. 159). Kidar Wala (Chak No. 204). Partabpore (Chak No. 100). Sayedwala.	Bachoki Buttiwala Chak No. 123 G. B. Gotwala Sakhan Chak No. 703 R. B. Khari Majra Chak No. 5136 G. B. Khushpore Chak No. 36 G. B. Kol Rajputana Chak No. 230 G. B. Kot Ram Chand. Molpore Chak No. 157 R. B. Mondra Road Chak No. 49 J. B. Ramgorh Chak No. 68 G. B. Santokhgorh Chak No. 796 B. Satianna Bunglow.
Montgomery . . .	Basirpur. Chechawatni. Colesar. Dipolpur. Kassowal. Okora. Pakpattan. Renala Khurd.	Attari. Haneli.	
Multan . . .	Jalalpore Perwala. Joharia. Joharia. Kapiwala. Khanewala. Ladhron. Mian Channu. Multan City. Sarai Sidha. Talamba.		
Muzaffargarh . . .	Alipur. Karor. Khangarh. Kot-Adu. Leiah. Mahmud Kot.	Jatoi. Kinjan. Rangpore. Shahr-Sattar. Sitpur.	
Rohtak . . .	Bahadurgarh. Beri. Gohana.	Budh. Deghal. Dejana.	Butana. Gangana. Larsonli.

Lahore District—*conrd.*

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Rohatak— <i>conld.</i>	Jhajjar. Kahnaur. Kharkhuda. Kolanour. Malim. Sampla. Soneput.		Mirthal. Rai.
Sialkot	Bhopalmala. Chapror. Churinda. Daska. Ghartol. Jamki. Kalaswala. Kela Sobha Singh. Kotli Loharan. Marala. Metranwali. Norowal. Pasrur. Phillora. Roya. Sambrial. Satrah. Sialkot City. Sohawala. Ugoki. Zafawal.	Begowala. Khanpur Sayodan. Phukalian. Roras. Sankhatra. Sohawala. Wadola Sandha.	
Simla	Belaspur. Dagshai. Jutogh. Kotgarh. Rampur. Solan. Subathu.		

Waziristan District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Banna	Isa Khel. Kalabagh. Laki Marwat. Mari-Indus. Miranshah.		
Dera Ismail Khan .	Chaudhwan. Dera Isan. Darya Khan. Kulachi. Paharpur. Pera. Sararogha. Tank.	Hathra.	

Quetta District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Quetta	Barkhan. Pishin. Turbat.	Bostan.	

Meerut District.

Head Offices.	Sub-offices.	Branch offices.	Branch offices specially authorised to pay pension to female pensioners.
Delhi	Mahrauli. Wajafgarh.		Chiraj Delhi. Kalalpore. Mohilpore. Nangloi.

IV.—List of stations where Indian Military pensioners are paid by agencies other than Civil treasuries, Military Treasure Chests and Post Offices.*

Rawalpindi District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Gilgit .	Political Agent.	..	....

Sind-Rajputana District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Alwar	Political Agent, Eastern Rajputana States, Bharatpore.	Deoli	Political Agent, Haraoti and Tonk, Deoli.
Bharatpore . .		Erinpura . . .	O. O., Erinpura.
Dholpur . . .		Jaipur	Resident at Jaipur.
Kotah		Jodhpur . . .	Resident at Jodhpur.
Bikaner . . .	Secretary to the Hon'ble the Agent to the Governor-General in Rajputana, Bikaner.	Mount Abu . .	Commandant, Mount Abu.
		Udaipur . . .	Resident at Udaipur.

United Provinces District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Khatmandu .	Envoy in Nepal.		

Presidency and Assam District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Oalcutta . .	C. M. A., Presidency and Assam District.	Gangtok . .	Political Officer in South Sikkim.
Cooch Bihar . .	Treasury Officer . .	Gorakhpur . .	Recruiting Officer for Gurkhas.

Central Provinces District. †

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Agar . . .	} Resident at Gwalior. Administrator, Jhallawar State, Jhalwarpatan.	Indore . . .	O. C., Malwa Bhil Corps.
Goona . . .		Satna . . .	Political Agent, Bhagelkhand, Satna.
Gwalior . . .			
Jhallawar . .			

North-West Frontier.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Malakand . .	Political Agent, Malakand.	Peshawar . .	* Deputy Commissioner and Political, Agent, Khyber.

* In respect of pensioners of trans-frontier districts within their jurisdiction.

Madras District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Bangalore Cantt.	Pension Paymaster.	Trivandrum . .	Officer in charge of pensioners
Madras . . .	Ditto.	Trichoor . . .	Ditto.
Quilon . . .	Officer in charge of pensioners.		

Bombay District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Deesa . . .	Cantonment Magistrate.	Nandod . . .	Diwan, Rajpipla State.
Jamnagar . .	C. M. A. Sind-Rajputana District.		Nandod.

Poona District.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Aurangabad .	Officer in charge of pensioners.	Jalna‡ .	Tahsildar.
Bolaram .	Pension Paymaster, Secunderabad.	Mominabad‡ .	Taluqdar.
Hingoli ‡ .	Tahsildar.	Raichur‡ .	Supdt., District Treasury.
		Secunderabad .	Pension Paymaster.

Stations outside India.

Station.	Pension Paying Officer.	Station.	Pension Paying Officer.
Baghdad :—		Seistan .	H. B. Majesty's Consul, Seistan and Kain.
Bushire .	Imperial Bank of Persia.		
Meshed .	Treasury Officer.		
Muscat .	Political Agent.		

NOTE.—These payments are audited by the C. M. A., S. C. and Poona District.

* Payments of pensions to men belonging to the trans-frontier districts are made by the Deputy Commissioner, Peshawar, through Civil treasury and by the Political Officers of the N.-W. F. Province, according to their political jurisdiction.

† Pension schedules are prepared in the office of the C. M. A., Central Provinces District, and sent to the Pension-Paying Officer with a cheque for the amount due on account of pensions.

‡ These stations are in H. E. H. the Nizam's State.

APPENDIX V.

(Referred to in note to para. 117.)

I.A.S.C. Contracts—By whom sanctioned.

Supply Services.

Contracts for the supply of articles are arranged as follows :—

- (a) “Central Purchase” articles.—Contracts for these articles are made by the M. G. S. and the Director of Contracts

NOTE.—In case of emergency, such articles may be purchased locally, in accordance with Standing Orders, but all such purchases (which should be made only to the extent necessary to meet immediate requirements), together with rates and full reasons, should be reported to the M. G. S. without delay.

- (b) “Local Purchase” articles.—Contracts, when necessary, for these articles are made by the A. D. S. and T. of a District or the D. A. D. S. and T. of an Independent Bde., acting under the orders of the G. O. C., District or Independent Bde.

2. In the case of contracts for articles of “Local Purchase,” G. Os. C.-In-Chief Commands will exercise supervision by calling up for that purpose, either before or after completion, such proportion of contracts as they may direct.

3. Without the sanction of the M. G. S., a contract for supplies should not be entered into more than twelve months prior to the date on which the delivery of supplies, or of the first instalment of them, can be demanded from the contractor.

4. The lists of "Central Purchase" and "Local Purchase" articles are as shown the subjoined table.

CENTRAL PURCHASE ARTICLES.

Group P. O. L.

Oil, Castor, ordinary.
Spirits, methylated, denatured.
Oil, transformer.
Oil, switches.
Oil, lubricating steam cylinders, ordinary.
Oil, lubricating steam cylinders, superheat.
Grease, lubricating, cup and M. T.
Grease, graphite.
Oil, I. C. engine, light.
Oil, I. C. engine, light compound.
Oil, I. C. engine, medium.
Oil, I. C. engine, heavy.
Oil, I. C. engine, extra heavy.
Oil, crank chamber.
Oil, aircraft heavy.
Oil, aircraft medium.
Oil, common dark.
Oil, spindle light.
Oil, spindle.
Oil, machinery light.
Oil, shafting.
Oil, machinery heavy.
Oil, engine medium.
Oil, engine heavy.
Oil, non-freezing extra light.
Oil, non-freezing light.
Oil, fuel, 1st quality.
Oil, fuel, 2nd quality.
Oil, Wakefield & Castrol R.
Oil, Kerosene, 1st quality.
Oil, Kerosene, 2nd quality.
Oil, Kerosene, 3rd quality.
Petrol, aviation.
Petrol, M. T.

Group B. T.

Biscuits, ration.
Flour.
Meat, tinned.
Rations, emergency.
Soups, concentrated.
Vegetables, preserved.

Group B. I. T.

Oatmeal.
Rice, ration.
Rum.
Sugar.
Tea, ration.

Group I. T.

Atta.
Dall.
Ghi.
Gur.

Group Hospital.

Arrowroot.
Barley.
Bovril.
Cornflour.
Cream, tinned.

Group Hospital—contd.

Essence of beef.
Essence of chicken.
Essence of mutton.
Foods—
(1) Allenbury's.
(2) Benger's.
(3) Mellin's.
Glaxo.
Jelly, calf's foot.
Lemco.
Powder, cocoa.
Tapioca.
Tea, hospital.

Group Grain.

Barley.
Bran.
Gram.
Linseed.
Maize.
Oats.
Oil-cake.
Wheat.

Group Fuel.

Coal.
Coke.

Group Miscellaneous.

Acid, citric.
Calcium Carbide.
Calcium Chloride, commercial.
Essence, gingerbeer.
Essence, quinine tonic.
Gas, carbonic acid.
Heading, minerals.
Hops.
Malt.
Paper, latrine.

Group P. M. & E.

Barrels.
Bottles.
Cans.
Chest, tea.
Coddies.
Corks.
Crates.
Cylinders, carbonic acid gas.
Drums.
Hogsheads.
Kegs.
Machinery, mineral water machines and their components.
Plugs, G. I. galvanised.
Sockets, brass with card-board washers.
Tins, ghi.
Tins, gur.
Tins, kerosene oil.
Tins, sample.

LOCAL PURCHASE ARTICLES.

Group B. T.

Bacon.
 Butter, fresh . . . Where the supply cannot
 be made by the Military
 Dairy Farms.

Cheese.
 Chocolate, soluble.
 Chutney
 Cigarettes, B. T.
 Fish, tinned.
 Jam.
 Mustard, country.
 Peas, dried.
 Pickles.
 Powder, baking.
 Powder, curry.
 Sweets, B. T.
 Syrup, golden.
 Tobacco, B. T.
 Vinegar.

Group B. I. T.

Bread Where the supply cannot
 be made from Govt.
 Bakeries.

Coffee.
 Fruits, dried.
 Fruits, fresh.
 Fruits, tinned.
 Ice Where the supply cannot
 be obtained from
 Govt. Ice Plants.

Lemonjuice, ration.

Meat, cuttings.

Meat, fresh.

Milk, fresh Where the supply cannot
 be made by Military
 Dairy Farms.

Milk, tinned liquid evaporated.

Mineral waters Where the supply cannot
 be made by Mineral
 Water Sections.

Onions.

Pepper.

Potatoes.

Salt, ration eva- These will be arranged for
 poration. direct from Salt mines
 by the A. D. S. and T.,
 District or D. A. D. S.
 and T., Independent
 Bde. through G. O. C.,
 District or Bde. con-
 cerned.

Salt, ration rock.

Vegetables, fresh

Group I. T.

Amchur.
 Chillies.
 Cigarettes.
 Garlic.
 Ginger.
 Gram, parched.
 Opium, excise.
 Rations, emergency I. T.
 Rice, parched.
 Sweets, I. T.
 Tamarind.
 Tobacco, I. T.
 Turmeric.

Group Live Stock.

Cattle . . . } Unless stocks are not
 Sheep . . . } available from Cattle
 Goats . . . } Depôts.

Group Hospital.

Ale, country.
 Ale, imported.
 Beer, canten draught.
 Biscuits, fancy.
 Brandy.
 Burgundy.
 Champagne.
 Chickens.
 Cinnamon.
 Cloves.
 Coriander seed.
 Cream, fresh Where the supply cannot
 be made from Military
 Dairy Farms.

Dripping.
 Eggs.
 Essence of lemon.
 Essence of ratafia.
 Essence of rennet.
 Essence of vanilla.
 Fat, mutton.
 Fish, fresh.
 Flour, Raisley.
 Isinglass.
 Lard.
 Limejuice, cordial.
 Macaroni.
 Marmalade.
 Mint, dried.
 Mint, fresh.
 Mustard, Europe.
 Nutmegs.
 Oil, salad.
 Port.
 Salt, table.
 Sauce—
 Anchovy.
 Worcester.
 Sausages, fresh.
 Sausages, tinned.
 Sherry.
 Spirits, country.
 Stout, country.
 Stout, imported.
 Suet.
 Whisky, Scotch.

Group Grain.

Jowari.
 Linseed meal.
 Lobia.
 Paddy.
 Seed, cotton.

Group Fodder.

All fodder straw
 and bedding Where the supply cannot
 be made by the Military
 Grass Farms.

LOCAL PURCHASE ARTICLES—*concl'd.*

Group Fuel.

Charcoal, common.
Cowdung cakes.
Firewood.

Group Miscellaneous.

Candles, hot climate.
Candles, lamp magazine.
Candles, lamp seige.
Matches, safety.
Paper fly.
Quicklime.
Starch.
Trecle.
Water, distilled.

Group P. M. and E.

Envelopes, straw
Machinery, Atta mills and their components.
Presses baling hand.

Group Sea-Canteens.

Bloater, paste.
Brawn, tinned.
Butter, paper.
Cigars.

Group Sea canteens—concl'd.

Cocoa and milk, tinned.
Ink.
Pencils, lead.
Pipes, smoking.
Playing cards.
Potted meat.
Powder, tooth.
Rabbit, boiled, tinned.
Sherbet.
Stationery (A. and N. packets).
Tongues, tinned.

I. A. S. C. Supply Services.

Cooly labour.
Preparation and distribution of firewood.
Sale of Govt. stores and animals including hides, skins and offal.
Supply of water at hill stations where no piped water supply exists.
I. A. S. C. supplies required at Gyantse and Yatung, which cannot be economically sent from Supply Depôts in India.
Book binding.
Washing of bakery sheets.
Hire of artificers for District Supply Companies.

Transport Services.

5. Hired transport contracts and contracts for mechanical transport will be made by the G. O. C., the District or Independent Brigade, acting under the advice of the A. D. S. and T. or D. A. D. S. and T. of the area.

6. The adoption of any particular mode of conveyance for military personnel and stores over any road, or any alteration in the existing mode of conveyance requires the sanction of the G. of I. When once such sanction has been obtained, the actual contract with the carrying company whether for one year or for a longer period if deemed desirable and advantageous to the state, should be made by the G. O. C., the District or Independent Brigade in consultation with the C. M. A. concerned

Contracts for Ordnance Stores by whom sanctioned.

7. Officers of the Ordnance Dept., who are empowered to enter into contracts for the purchase of stores (see below). may sanction contracts up to limits of budget allotments sanctioned for the purpose.

8. The following officers may execute contracts, deeds, etc., on behalf of the S. of S. in Council :—

For Arsenal (including Ordnance Depôts)	D. E. O. S.
For Ordnance Factories	M. G. S., D. O. F. and M. and Supdts. of Ordnance Factories.
For Ordnance Inspection Section	M. G. S., Director of Artillery, Inspectors of Lethal Weapons, Chief Inspector of Stores and Clothing and the Proof and Experimental Officer.

Contracts for Clothing Stores by whom sanctioned.

9. The D. E. O. S. may sanction contracts for the purchase of Stores (other than textiles) up to limits of budget allotments sanctioned for the purpose.

10 The M. G. S., D. O. F. and M. and Officers in charge of Clothing Factories may execute contracts (other than textiles) for Clothing Factories.

Contracts for the Directorate of Contracts (other than I. A. S. C. stores).

11. The M. G. S. and the Director of Contracts may execute contracts pertaining to the Directorate of Contracts for stores other than I. A. S. C. supply.

Contracts for the Farms Department.

12. Contracts for the Farms Department are executed by the following authorities :—

(a) Leases of land, purchase or leases of harvesting or cutting rights, and renewal of such leases, provided the period of each lease or separate renewal does not exceed:—

(i) five years (i) Director of Farms.

(ii) twelve months (ii) Assistant Directors of Grass and Dairy Farms..

(b) Contracts for supplies and services to, and purchases from the Farms Department. Secretary to G. of I., A. D. M. G. S., Director of Farms and the Assistant Directors of Grass and Dairy Farms.

Contracts for Medical Stores by whom sanctioned.

13. Medical Store-keeper may sanction contracts for the purchase of any article of local supply required (a) for Depôt use, (b) for laboratory use, or (c) for stock, up to a limit of Rs. 1,000 per annum in the case of any one article.

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